

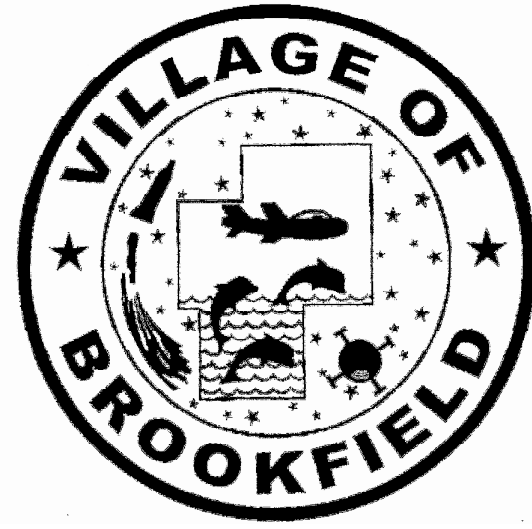


Village of Brookfield

Operating Budget

Fiscal Year January 1, 2009 - December 31, 2009

Approved Policy Document; January 12, 2009



2009 Fund Summary

Village of Brookfield, Illinois
Operating Budget - Fund Summary
Fiscal Year January 1, 2008 - December 31, 2008

	01 General Fund	11 Motor Fuel Tax Fund	31 Debt Service Fund	42 Infrastructure Project Fund	41 Equipment Replacement Fund	43 Jaycee/Ehlert Park Project Fund	Nonmajor Governmental Funds	Total - Governmental Funds	61 Fund Sewer Fund	62 Garbage Fund	Total - Enterprise Funds	81 Police Pension Fund	82 Pension Fund Pension Fund	Trust Funds Trust Funds	32 Special Assessment Fund	Total All Funds
Revenues																
Local Taxes	\$ 6,864,376	\$ -	\$ 448,761	\$ -	\$ -	\$ -	\$ -	\$ 7,313,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,313,137
State Shared Taxes	3,186,000	560,000	-	-	-	-	-	3,746,000	-	-	-	-	-	-	-	3,746,000
Licenses and Permits	834,785	-	-	-	-	-	-	834,785	-	-	-	-	-	-	-	834,785
Charges for Services	583,090	-	-	-	-	-	-	583,090	4,006,400	1,274,350	5,280,750	-	-	-	-	5,863,840
Fines and Forfeitures	201,200	-	-	-	-	-	-	201,200	60,000	-	60,000	-	-	-	-	261,200
Rent	35,850	-	-	-	-	-	-	35,850	-	-	-	-	-	-	-	35,850
Grants	43,000	320,000	-	220,000	-	-	-	583,000	-	-	-	-	-	-	-	583,000
Special Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	135,500	25,000	-	10,000	-	-	-	170,500	140,000	15,000	155,000	490,200	650,000	1,140,200	5,000	1,470,700
Reimbursements	139,550	7,500	-	-	-	-	-	147,050	10,000	-	10,000	-	-	-	-	157,050
Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	269,653	519,146	788,799	-	788,799
Other Revenue	10,025	-	-	-	-	-	-	10,025	-	-	-	-	-	-	-	10,025
Total Revenues	12,033,376	912,500	448,761	230,000	-	-	-	13,624,637	4,216,400	1,289,350	5,505,750	759,853	1,169,146	1,928,999	5,000	21,069,386
Expenditures																
Current Operating Expenditures																
General Government	(2,088,122)	-	-	-	-	-	-	(2,088,122)	(2,708,808)	-	(2,708,808)	(905,050)	(518,850)	-	-	(4,796,930)
Public Safety	(6,619,514)	-	-	-	-	-	-	(6,619,514)	-	-	-	-	-	-	-	(6,619,514)
Highway and Streets	(2,589,698)	(278,550)	-	(105,000)	-	-	-	(2,973,248)	-	-	-	-	-	-	(52,000)	(3,025,248)
Sanitation	-	-	-	-	-	-	-	-	(1,485,323)	(1,485,323)	-	-	-	-	-	(1,485,323)
Culture and Recreation	(487,123)	-	-	-	-	(10,000)	(10,000)	(497,123)	-	-	-	-	-	-	-	(497,123)
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay Expenditures	(372,550)	(605,000)	-	(1,050,000)	(74,500)	(400,000)	(474,500)	(2,502,050)	(972,000)	-	(972,000)	-	-	-	-	(3,474,050)
Debt Service Expenditures	-	-	(1,729,304)	-	-	-	-	(1,729,304)	-	-	-	-	-	-	-	(1,729,304)
Total Expenditures	(12,157,007)	(883,550)	(1,729,304)	(1,155,000)	(74,500)	(410,000)	(484,500)	(16,409,361)	(3,680,808)	(1,485,323)	(5,166,131)	(905,050)	(518,850)	-	(52,000)	(21,627,492)
Excess revenues over expenditures	(123,631)	28,950	(1,280,543)	(925,000)	(74,500)	(410,000)	(484,500)	(2,784,724)	535,592	(195,973)	339,619	(145,197)	650,296	1,928,999	(47,000)	(558,106)
Other Financing Sources and Uses																
Transfers In	982,908	65,000	1,280,543	925,000	74,500	12,000	86,500	3,339,951	-	-	-	-	-	-	52,000	3,391,951
Proceeds	345,000	-	-	710,000	-	-	-	1,055,000	-	-	-	-	-	-	-	1,055,000
Transfers Out	(1,203,955)	(560,000)	-	(710,000)	-	-	-	(2,473,955)	(783,949)	(134,047)	(917,996)	-	-	-	-	(3,391,951)
Total Other Financing Sources and Uses	123,953	(495,000)	1,280,543	925,000	74,500	12,000	86,500	1,920,996	(783,949)	(134,047)	(917,996)	-	-	-	52,000	1,055,000
Net change to Fund Equity	322	(466,050)	-	-	-	(398,000)	(398,000)	(863,728)	(248,357)	(330,020)	(578,377)	(145,197)	650,296	1,928,999	5,000	496,894
Beginning Fund Equity	7,052,345	(506,773)	(1,184,737)	(3,016,299)	633,152	195,355	475,116	2,819,652	15,631,028	413,029	16,044,057	10,977,541	8,513,850	20,512,291	195,000	43,965,096
Ending Fund Equity (Estimated)	\$ 7,052,667	\$ (972,823)	\$ (1,184,737)	\$ (3,016,299)	\$ 633,152	\$ (202,645)	\$ 77,116	\$ 1,955,924	\$ 15,382,671	\$ 83,009	\$ 15,465,680	\$ 10,832,344	\$ 9,164,146	\$ 22,441,290	\$ 200,000	\$ 44,461,990



Village of Brookfield, Illinois
Operating Budget - Fund Summary
Fiscal Year January 1, 2009 - December 31, 2009

	01 General Fund	11 Motor Fuel Tax Fund	31 Debt Service Fund	42 Infrastructure Project Fund	41 Equipment Replacement Fund	43 Jaycee/Ehlert Park Project Fund	Nonmajor Governmental Funds	Total - Governmental Funds	61 Fund Sewer Fund	62 Garbage Fund	Total - Enterprise Funds	81 Police Pension Fund	82 Pension Fund Pension Fund	Trust Funds Trust Funds	32 Special Assessment Fund	Total All Funds
Revenues																
Local Taxes	\$ 7,633,476	\$ -	\$ 476,457	\$ -	\$ -	\$ -	\$ -	\$ 8,109,933	\$ -	\$ -	\$ -	\$ 716,042	\$ 371,685	\$ 1,087,727	\$ -	\$ 9,197,660
State Shared Taxes	3,185,400	540,000	-	-	-	-	-	3,725,400	-	-	-	-	-	-	-	3,725,400
Licenses and Permits	830,300	-	-	-	-	-	-	830,300	-	-	-	-	-	-	-	830,300
Charges for Services	398,590	-	-	-	-	-	-	398,590	4,106,400	1,312,000	5,418,400	-	-	-	-	5,816,990
Fines and Forfeitures	224,600	-	-	-	-	-	-	224,600	65,000	-	65,000	-	-	-	-	289,600
Rent	35,850	-	-	-	-	-	-	35,850	-	-	-	-	-	-	-	35,850
Grants	43,000	-	-	510,635	-	-	-	553,635	-	-	-	-	-	-	-	553,635
Special Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	60,500	2,500	-	2,000	-	-	-	65,000	140,000	15,000	155,000	490,200	650,000	1,140,200	5,000	1,365,200
Reimbursements	139,550	-	-	-	-	-	-	139,550	10,000	-	10,000	-	-	-	-	149,550
Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	280,610	195,760	476,370	-	476,370
Other Revenue	10,025	-	-	-	-	-	-	10,025	-	-	-	-	-	-	-	10,025
Total Revenues	12,561,291	542,500	476,457	512,635	-	-	-	14,092,883	4,321,400	1,327,000	5,648,400	1,486,852	1,217,445	2,704,297	5,000	22,455,580
Expenditures																
Current Operating Expenditures																
General Government	(2,404,790)	-	-	-	-	-	-	(2,404,790)	(3,013,789)	-	(3,013,789)	(1,005,050)	(668,850)	(1,673,900.00)	-	(7,092,479)
Public Safety	(6,870,933)	-	-	-	-	-	-	(6,870,933)	-	-	-	-	-	-	-	(6,870,933)
Highway and Streets	(2,510,342)	-	-	(304,000)	-	-	-	(2,814,342)	-	-	-	-	-	-	(74,180)	(2,888,522)
Sanitation	-	-	-	-	-	-	-	-	-	(1,542,811)	(1,542,811)	-	-	-	-	(1,542,811)
Culture and Recreation	(472,037)	-	-	-	-	(15,000)	(15,000)	(487,037)	-	-	-	-	-	-	-	(487,037)
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay Expenditures	(308,500)	-	-	(1,089,385)	(50,000)	(210,000)	(260,000)	(1,657,885)	(958,500)	-	(958,500)	-	-	-	-	(2,616,385)
Debt Service Expenditures	-	-	(1,635,792)	-	-	-	-	(1,635,792)	-	-	-	-	-	-	-	(1,635,792)
Total Expenditures	(12,566,602)	-	(1,635,792)	(1,393,385)	(50,000)	(225,000)	(275,000)	(15,870,779)	(3,972,289)	(1,542,811)	(5,515,100)	(1,005,050)	(668,850)	(1,673,900)	(74,180)	(23,133,959)
Excess revenues over expenditures	(5,311)	542,500	(1,159,335)	(880,750)	(50,000)	(225,000)	(275,000)	(1,777,896)	349,111	(215,811)	133,300	481,802	548,595	1,030,397	(69,180)	(683,379)
Other Financing Sources and Uses																
Transfers In	1,213,549	-	1,159,335	880,750	50,000	225,000	275,000	3,528,634	-	-	-	-	-	-	72,180	3,600,814
Proceeds	145,000	-	-	600,000	-	-	-	745,000	-	-	-	-	-	-	-	745,000
Transfers Out	(1,350,334)	(540,000)	-	(600,000)	-	-	-	(2,490,334)	(847,074)	(263,406)	(1,110,480)	-	-	-	-	(3,600,814)
Total Other Financing Sources and Uses	8,215	(540,000)	1,159,335	880,750	50,000	225,000	275,000	1,783,300	(847,074)	(263,406)	(1,110,480)	-	-	-	72,180	745,000
Net change to Fund Equity	2,904	2,500	-	-	-	-	-	5,404	(497,963)	(479,217)	(977,180)	481,802	548,595	1,030,397	3,000	61,621
Beginning Fund Equity (Estimated)	7,052,667	(972,823)	(1,184,737)	(3,016,299)	633,152	(202,645)	77,116	1,955,924	15,382,671	83,009	15,465,680	10,832,344	9,164,146	22,441,290	200,000	44,461,990
Ending Fund Equity (Estimated)	\$ 7,055,571	\$ (970,323)	\$ (1,184,737)	\$ (3,016,299)	\$ 633,152	\$ (202,645)	\$ 430,507	\$ 2,314,719	\$ 14,884,708	\$ (396,208)	\$ 14,488,500	\$ 11,314,146	\$ 9,712,741	\$ 21,026,887	\$ 203,000	\$ 38,033,106



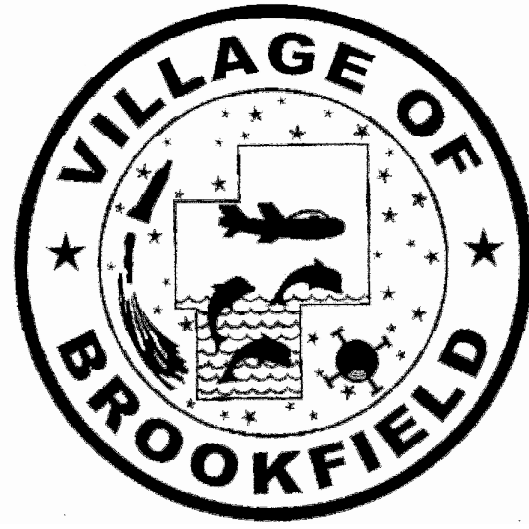


2009 Budget Summary

Village of Brookfield, Illinois
2009 12 Month Budget Summary

January 1, 2008 through December 31, 2008						January 1, 2009 through December 31, 2009					
Amount Budgeted						Amount Budgeted					
Fund / Account		Revenue	Expense	Capital Outlay	Transfers In (Out) Proceeds	Total	Revenue	Expense	Capital Outlay	Transfers In (Out) Proceeds	Total
General Fund						Category					
General - Nondepartmental	GG	\$ 6,189,804	\$ (140,000)	\$ -	\$ 123,953	\$ 6,173,757	\$ 6,749,026	\$ (70,000)	\$ -	\$ 8,215	\$ 6,687,241
President & Village Board	GG	500	(84,627)	-		(84,127)	500	(82,722)	-		(82,222)
Conservation Committee	Culture	5,550	(14,300)	(2,000)		(10,750)	5,550	(14,300)	(2,000)		(10,750)
Fire & Police Commission	PS	5,000	(42,100)	-		(37,100)	5,000	(33,600)	-		(28,600)
Historical Commission	Culture	250	(100)	-		150	250	(100)	-		150
Planning Commission	Culture	6,500	(9,500)	-		(3,000)	3,500	(9,500)	-		(6,000)
Recreation Board	Culture		(1,275)	-		(1,275)		(500)	-		(500)
Beautification Commission	Culture		(9,400)	(2,000)		(11,400)		(9,400)	(2,000)		(11,400)
Zoning Board of Appeals	GG	6,500	(3,950)	-		2,550	5,000	(3,950)	-		1,050
Village Manager	GG	12,950	(523,755)	(1,000)		(511,805)	12,950	(558,012)	(1,000)		(546,062)
Legal	GG		(204,500)	-		(204,500)		(204,500)	-		(204,500)
Finance Department	GG	202,770	(407,885)	(1,000)		(206,115)	-	(474,342)	(1,000)		(475,342)
Building & Code Department	GG	375,600	(592,155)	(3,950)		(220,505)	343,600	(647,564)	(2,650)		(306,614)
Information Services Department	GG		(131,250)	(100,000)		(231,250)		(350,350)	(109,000)		(459,350)
Police Forfeiture	PS	5,500	(3,000)	(1,500)		1,000	5,500	(3,000)	(1,500)		1,000
E-911	PS	125,000	(265,975)	(2,000)		(142,975)	125,000	(270,243)	(2,000)		(147,243)
Police Department	PS	2,003,694	(3,567,104)	(28,700)		(1,592,110)	2,621,386	(3,705,966)	(29,000)		(1,113,580)
Fire Department	PS	2,073,968	(2,741,336)	-		(667,368)	2,062,874	(2,861,123)	-		(798,249)
Public Works Administrative	PW		(1,575,998)	(1,000)		(1,576,998)		(1,440,142)	(1,000)		(1,441,142)
Building Maintenance	PW		(27,950)	(15,900)		(43,850)		(51,250)	(27,000)		(78,250)
Rail Station Maintenance	PW	82,800	(7,500)	-		75,300	82,800	(9,000)	-		73,800
Forestry	PW	2,600	(189,700)	-		(187,100)	2,600	(216,225)	-		(213,625)
Vehicle Maintenance	PW	150,000	(418,750)	-		(268,750)	-	(316,275)	(200)		(316,475)
Parks Maintenance	PW	75	(35,800)	(40,000)		(75,725)	75	(39,950)	(40,000)		(79,875)
Street Maintenance	PW	415,200	(334,000)	(160,000)		(78,800)	415,200	(437,500)	(75,000)		(97,300)
Parks & Recreation Administrative	Culture	254,735	(354,151)	(12,500)		(111,916)	6,100	(348,952)	(12,500)		(355,352)
Youth Recreation Program	Culture	31,980	(3,765)	-		28,215	31,980	(3,450)	-		28,530
Youth Sports Program	Culture	250	(1,045)	-		(795)	250	(600)	-		(350)
Summer Camp Program	Culture	33,900	(9,755)	-		24,145	33,900	(9,750)	-		24,150
Adult Teen Recreation Program	Culture	5,900	(600)	-		5,300	5,900	(300)	-		5,600
Adult Teen Sports Program	Culture	6,950	(600)	-		6,350	6,950	(600)	-		6,350
Recreation Outings	Culture	7,500	(9,550)	-		(2,050)	7,500	(5,050)	-		2,450
Co-operative Recreation Programs	Culture	9,200	(8,800)	-		400	9,200	(2,600)	-		6,600
Contract Programs	Culture	13,450	(13,633)	-		(183)	13,450	(32,800)	-		(19,350)
Community Events	Culture	5,250	(34,189)	(1,000)		(29,939)	5,250	(28,345)	(2,650)		(25,745)
4th of July Event	Culture	-	(16,460)	-		(16,460)	-	(16,140)	-		(16,140)
Total - General Fund	Done	\$ 12,033,376	\$ (11,784,458)	\$ (372,550)	\$ 123,953	\$ 321	\$ 12,561,291	\$ (12,258,102)	\$ (308,500)	\$ 8,215	\$ 2,904
Motor Fuel Tax	Done Trans	\$ 912,500	\$ (278,550)	\$ (605,000)	\$ (495,000)	\$ (466,050)	\$ 542,500	\$ -	\$ -	\$ (540,000)	\$ 2,500
Debt Service Fund	Done Trans	\$ 448,761	\$ (1,729,304)	\$ -	\$ 1,280,543	\$ -	\$ 476,457	\$ (1,635,792)	\$ -	\$ 1,159,335	\$ -
Special Assessment Fund	Done Trans	\$ 5,000	\$ (52,000)	\$ -	\$ 52,000	\$ 5,000	\$ 5,000	\$ (74,180)	\$ -	\$ 72,180	\$ 3,000
Equipment Replacement Fund	Done / No Trans	\$ -	\$ -	\$ (74,500)	\$ 74,500	\$ -	\$ -	\$ -	\$ (50,000)	\$ 50,000	\$ -
Infrastructure Project Fund	Done	\$ 230,000	\$ (105,000)	\$ (1,050,000)	\$ 925,000	\$ -	\$ 512,635	\$ (304,000)	\$ (1,089,385)	\$ 880,750	\$ -
Jaycee/Ehlert Park Project Fund		\$ 398,000	\$ (10,000)	\$ (400,000)	\$ 12,000	\$ -	\$ -	\$ (15,000)	\$ (210,000)	\$ 225,000	\$ -
Water & Sewer Fund		\$ 4,216,400	\$ (2,708,808)	\$ (972,000)	\$ (783,949)	\$ (248,357)	\$ 4,321,400	\$ (3,013,789)	\$ (958,500)	\$ (847,074)	\$ (497,963)
Garbage Fund		\$ 1,289,350	\$ (1,485,323)	\$ -	\$ (134,047)	\$ (330,020)	\$ 1,327,000	\$ (1,542,811)	\$ -	\$ (263,406)	\$ (479,217)
Police Pension Fund		\$ 1,543,516	\$ (905,050)	\$ -	\$ -	\$ 638,466	\$ 1,486,852	\$ (1,005,050)	\$ -	\$ -	\$ 481,802
Firefighters Pension		\$ 1,169,146	\$ (518,850)	\$ -	\$ -	\$ 650,296	\$ 1,217,445	\$ (668,850)	\$ -	\$ -	\$ 548,595
Total		\$ 22,246,049	\$ (19,577,343)	\$ (3,474,050)	\$ 1,055,000	\$ 249,656	\$ 22,450,580	\$ (20,517,574)	\$ (2,616,385)	\$ 745,000	\$ 61,621





2009

Transfer & Proceeds Summary

Village of Brookfield, Illinois
Operating Budget - Transfer & Proceeds Summary
Fiscal Year January 1, 2009 - December 31, 2009

	01	11	31	42	41	43		Total -	61	62	Total -	81	82	Trust Funds	32	Total
	General	Motor Fuel	Debt	Infrastructure	Equipment	Jaycee/Ehlert	Nonmajor	Governmental	Fund	Garbage	Enterprise	Police	Pension Fund	Trust Funds	Special	All Funds
	Fund	Tax Fund	Service Fund	Project Fund	Replacement Fund	Park Project Fund	Governmental Funds	Funds	Sewer Fund	Fund	Funds	Pension Fund	Pension Fund	Funds	Assessment Fund	
8000 Operating Transfers In																
8001 From General Fund	\$ -	\$ -	\$ 794,584	\$ 280,750	\$ 50,000	\$ 225,000	\$ 275,000	\$ 1,350,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,334
8011 From Motor Fuel Tax Fund	540,000	-	-	-	-	-	-	540,000	-	-	-	-	-	-	-	540,000
8031 From Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8042 From Infrastructure Project Fund	-	-	-	600,000	-	-	-	600,000	-	-	-	-	-	-	-	600,000
8061 From Water & Sewer Fund	482,323	-	364,751	-	-	-	-	847,074	-	-	-	-	-	-	-	847,074
8062 From Garbage Fund	191,226	-	-	-	-	-	-	191,226	-	-	-	-	-	-	72,180	263,406
	<u>1,213,549</u>	<u>-</u>	<u>1,159,335</u>	<u>880,750</u>	<u>50,000</u>	<u>225,000</u>	<u>275,000</u>	<u>3,528,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,180</u>	<u>3,600,814</u>
9000 Operating Transfers Out																
9001 To General Fund	-	(540,000)	-	-	-	-	-	(540,000)	(482,323)	(191,226)	(673,549)	-	-	-	-	(1,213,549)
9011 To Motor Fuel Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9031 To Debt Service Fund	(794,584)	-	-	-	-	-	-	(794,584)	(364,751)	-	(364,751)	-	-	-	-	(1,159,335)
9032 To Special Assessment	-	-	-	-	-	-	-	-	-	(72,180)	(72,180)	-	-	-	-	(72,180)
9041 To Equipment Replacement Fund	(50,000)	-	-	-	-	-	-	(50,000)	-	-	-	-	-	-	-	(50,000)
9042 To Infrastructure Project Fund	(280,750)	-	-	(600,000)	-	-	-	(880,750)	-	-	-	-	-	-	-	(880,750)
9043 To Jaycee/Ehlert Park Project	(225,000)	-	-	-	-	-	-	(225,000)	-	-	-	-	-	-	-	(225,000)
9061 To Water & Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>(1,350,334)</u>	<u>(540,000)</u>	<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,490,334)</u>	<u>(847,074)</u>	<u>(263,406)</u>	<u>(1,110,480)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,600,814)</u>
8100 Proceeds																
Reserve Account	(200,000)	-	-	-	-	-	-	(200,000)	-	-	-	-	-	-	-	(200,000)
8110 Proceeds from Long Term Bonds	-	-	-	600,000	-	-	-	600,000	-	-	-	-	-	-	-	600,000
8130 Proceeds from Long Term Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160 Proceeds from Sale of Fixed Assets	345,000	-	-	-	-	-	-	345,000	-	-	-	-	-	-	-	345,000
	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>745,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>745,000</u>
Total Other Financing Sources and Uses	\$ 8,215	\$ (540,000)	\$ 1,159,335	\$ 880,750	\$ 50,000	\$ 225,000	\$ 275,000	\$ 1,783,300	\$ (847,074)	\$ (263,406)	\$ (1,110,480)	\$ -	\$ -	\$ -	\$ 72,180	\$ 745,000





2009

Revenue Detail – All Funds

Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 09 Board Approved	Adjusted % Δ
01	General Fund						
		00	Nondepartmental				
			4000 Local Taxes				
			4010 Property Tax - Corporate Levies	\$ 1,078,519	0.00%	\$ 1,722,426	0.00%
			4030 Utility Tax - Electric	450,000	85.71%	450,000	0.00%
			4035 Utility Tax - Natural Gas	432,000	86.40%	450,000	0.00%
			4040 Telecommunications Tax	684,000	182.40%	636,000	0.00%
			4010 Total Local Taxes	2,644,519	109.49%	3,258,426	0.00%
			4100 State Shared Taxes	684,000	99.81%	630,000	0.00%
			4100 Total Sales Tax	684,000	99.81%	630,000	0.00%
			4115 Non-Home Rule Sales Tax	450,000	200.00%	408,000	0.00%
			4115 Total Non-Home Rule Sales Tax	450,000	200.00%	408,000	0.00%
			4120 Income tax	1,660,400	109.85%	1,755,800	0.00%
			4130 Local Use Tax	258,600	114.83%	258,600	0.00%
			4140 Personal Property Replacement Tax	60,000	88.89%	60,000	0.00%
			4199 Other State Shared Taxes	22,000	550.00%	22,000	0.00%
			4120 Total State Shared Taxes	2,001,000	110.66%	2,096,400	0.00%
			4200 Licenses and Permits				0.00%
			4203 License - Automatic Vending Machines	1,000	71.43%	1,500	0.00%
			4204 License - Auto Dealers & Leasing	125	50.00%	75	0.00%
			4205 License - Auto Parts & Accessory Dlr	200	88.89%	150	0.00%
			4206 License - Auto Repair Shops & Services	2,000	88.89%	1,000	0.00%
			4207 License - Bakeries	150	71.43%	150	0.00%
			4208 License - Barbers & Beauty Salons	1,000	80.00%	750	0.00%
			4209 License - Bicycle Shops	50	100.00%	50	0.00%
			4210 License - Bowling Alleys	500	71.43%	500	0.00%
			4211 License - Canvassers & Solicitors	25	100.00%	25	0.00%
			4214 License - Contractors & Related Trades		0.00%	750	0.00%
			4215 License - Dance Schools	50	100.00%	50	0.00%
			4216 License - Drug & Variety Stores	1,500	100.00%	1,000	0.00%
			4217 License - Dry Cleaners & Dry Clean Mach.	300	85.71%	300	0.00%
			4219 License - Factories & Workshops	1,600	91.43%	1,000	0.00%
			4220 License - Firearms Dealers	100	100.00%	100	0.00%
			4221 License - Flower & Gift Shops	300	120.00%	300	0.00%
			4222 License - Food Delivery Vehicles	200	40.00%	200	0.00%
			4223 License - Retail Food Establishments	400	88.89%	400	0.00%
			4225 License - Gasoline Filling Stations	3,600	72.00%	2,000	0.00%
			4226 License - General Business	600	80.00%	600	0.00%
			4227 License - Hardware, Wallpaper & Paint Store	150	100.00%	150	0.00%
			4229 License - Hotels & Motels	450	85.71%	450	0.00%
			4230 License - Ice Cream, Candy, Soft Drink Dlr	250	50.00%	250	0.00%
			4231 License - Ice & Compressed Gas Dealers	50	100.00%	50	0.00%
			4232 License - Insurance Brokers	350	100.00%	350	0.00%
			4233 License - Jewelers	100	100.00%	100	0.00%
			4234 License - Junk, Antique, Secondhand Dlr	150	100.00%	150	0.00%
			4235 License - Laundries & Laundromats	150	37.50%	250	0.00%
			4236 License - Material Storage Areas & Movers	125	55.56%	50	0.00%
			4238 License - Medical & Dental Services	500	142.86%	350	0.00%
			4241 License - Peddlers, Itinerent Mrch, Xmas Tree	150	30.00%	250	0.00%
			4242 License - Pet Shops	100	100.00%	50	0.00%
			4243 License - Photographers	100	100.00%	50	0.00%
			4244 License - Pool & Arcade Rooms	500	100.00%	350	0.00%
			4245 License - Private Ambulance Service	50	100.00%	50	0.00%
			4246 License - Radios, TV's Elec Appliances	400	266.67%	100	0.00%
			4247 License - Real Estate Brokers	360	65.45%	250	0.00%
			4248 License - Restaurants	7,250	48.33%	5,000	0.00%
			4250 License - Scavangers	2,800	280.00%	500	0.00%
			4254 License - Taxicabs & Limosines	300	66.67%	300	0.00%
			4256 License - Undertakers	110	100.00%	110	0.00%
			4257 License - Veterinary Hospitals	50	100.00%	50	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)	Adjusted % Δ	FY 09	Adjusted % Δ
				Manager Approved		Board Approved	
			4259 License - Other Businesses	9,000	72.00%	7,500	0.00%
			4260 License - Alcoholic Liquor Class 1	10,000	69.44%	10,000	0.00%
			4261 License - Alcoholic Liquor Class 2	22,500	93.75%	22,500	0.00%
			4262 License - Alcoholic Liquor Class 3	9,500	105.56%	9,500	0.00%
			4263 License - Alcoholic Liquor Class 4	350	50.00%	350	0.00%
			4264 License - Alcoholic Liquor Class 5	1,600	58.18%	1,600	0.00%
			4265 License - Alcoholic Liquor Class 6	1,200	42.48%	1,200	0.00%
			4266 License - Alcoholic Liquor Class 7 & 7A	4,000	100.00%	4,000	0.00%
			4267 License - Alcoholic Liquor Class 8 & 9	2,850	100.00%	2,850	0.00%
			4269 License - Alcoholic Liquor Class S	1,690	96.57%	1,690	0.00%
			4292 Permit - Garage & Estate Sales	650	61.90%	650	0.00%
			4296 Franchise Fee - Cable TV	145,000	99.66%	175,000	0.00%
			4299 Permit - Other		0.00%	50	0.00%
			4200 Total Licenses and Permits	236,485	91.05%	257,000	0.00%
			4300 Charges for Services		0.00%		0.00%
			4399 Other Charges For Services	300	100.00%	300	0.00%
			4300 Total Charges for Services	300	100.00%	300	0.00%
			4500 Fines and Forfeitures				0.00%
			4510 Late Payment Penalty		0.00%	100	0.00%
			4520 NSF Check Charge		0.00%	100	0.00%
			4590 Deposit Forfeits		0.00%	100	0.00%
			4599 Other Fines and Forfeitures		0.00%	100	0.00%
			4500 Total Fines and Forfeitures	-	0.00%	400	0.00%
			4600 Rent				
			4610 Antenna Site Lease	27,500	100.00%	27,500	0.00%
			4600 Total Rent	27,500	100.00%	27,500	0.00%
			4750 Interest				0.00%
			4760 Interest From Deposits	75,000	250.00%	60,000	0.00%
			4770 Interest From Investments	60,000	400.00%	-	0.00%
			4750 Total Interest	135,000	300.00%	60,000	0.00%
			4800 Reimbursements		0.00%		0.00%
			4815 Expense Reimbursement	1,000	100.00%	1,000	0.00%
			4820 Insurance Reimbursement	5,000	100.00%	5,000	0.00%
			4800 Total Reimbursements	6,000	100.00%	6,000	0.00%
			4900 Other Revenue		0.00%		0.00%
			4999 Miscellaneous	5,000	100.00%	5,000	0.00%
			4900 Other Revenue	5,000	100.00%	5,000	0.00%
00		Nondepartmental		\$ 6,189,804	113.00%	\$ 6,749,026	0.00%
		CHECK TOTALS		\$ -		\$ -	
01		President & Village Board					
		4500 Fines and Forfeitures					
		4590 Deposit Forfeits		500	100.00%	500	0.00%
		4500 Total Fines and Forfeitures		\$ 500	100.00%	\$ 500	0.00%
01		President & Village Board		\$ 500	100.00%	\$ 500	0.00%
02		Conservation Commission					
		4650 Grants			0.00%		0.00%
		4699 Other Grants		5,000	100.00%	5,000	0.00%
		4650 Total Grants		5,000	100.00%	5,000	0.00%
		4900 Other Revenue			0.00%		0.00%
		4910 Donations		50	100.00%	50	0.00%
		4940 Special Event Fund Raising		500	100.00%	500	0.00%
		4900 Other Revenue		550	100.00%	550	0.00%
02		Conservation Commission		\$ 5,550	100.00%	\$ 5,550	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 09 Board Approved	Adjusted % Δ
		03	Fire & Police Commission				
			4300 Charges for Services		0.00%		0.00%
			4399 Other Charges For Services	5,000	100.00%	5,000	0.00%
			4300 Total Charges for Services	5,000	100.00%	5,000	0.00%
		03	Fire & Police Commission	\$ 5,000	100.00%	\$ 5,000	0.00%
		04	Historical Commission				
			4900 Other Revenue		0.00%		0.00%
			4930 Merchandise Sales	250	100.00%	250	0.00%
			4900 Other Revenue	250	100.00%	250	0.00%
		04	Historical Commission	\$ 250	100.00%	\$ 250	0.00%
		05	Plan Commission				
			4300 Charges for Services		0.00%		0.00%
			4330 Filing & Variation Fees	6,500	240.74%	3,500	0.00%
			4300 Total Charges for Services	6,500	240.74%	3,500	0.00%
		05	Plan Commission	\$ 6,500	240.74%	\$ 3,500	0.00%
		09	Zoning Board of Appeals				
			4300 Charges for Services		0.00%		0.00%
			4330 Filing & Variation Fees	6,500	137.57%	5,000	0.00%
			4300 Total Charges for Services	6,500	137.57%	5,000	0.00%
		09	Zoning Board of Appeals	\$ 6,500	137.57%	\$ 5,000	0.00%
		10	Village Manager & General Administration				
			4300 Charges for Services		0.00%		0.00%
			4335 FOIA / Copying Charge	700	100.00%	700	0.00%
			4300 Total Charges for Services	700	100.00%	700	0.00%
			4650 Grants		0.00%		0.00%
			4660 State Grants	12,000	100.00%	12,000	0.00%
			4650 Total Grants	12,000	100.00%	12,000	0.00%
			4800 Reimbursements		0.00%		0.00%
			4815 Expense Reimbursement	250	100.00%	250	0.00%
			4800 Total Reimbursements	250	100.00%	250	0.00%
		10	Village Manager & General Administration	\$ 12,950	100.00%	\$ 12,950	0.00%
		12	Finance Department				
			4000 Local Taxes				
			4010 Property Tax - Corporate Levies	202,770	0.00%	-	0.00%
			4000 Total Local Taxes	202,770	106.22%	-	0.00%
		12	Finance Department	\$ 202,770	106.22%	\$ -	0.00%
		13	Building & Planning Department				



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)		FY 09	
				Manager Approved	Adjusted % Δ	Board Approved	Adjusted % Δ
			4200 Licenses and Permits		0.00%		0.00%
			4214 License - Contractors & Related Trades	22,000	169.23%	22,000	0.00%
			4280 Permit - Building	265,000	143.24%	240,000	0.00%
			4291 Permit - Dumpster	3,600	80.00%	3,600	0.00%
			4200 Total Licenses and Permits	290,600	143.51%	265,600	0.00%
			4300 Charges for Services		0.00%		0.00%
			4320 Building / Zoning Code Book Sales	500	66.67%	500	0.00%
			4350 Inspection Fee	60,000	100.00%	30,000	0.00%
			4300 Total Charges for Services	60,500	99.59%	30,500	0.00%
			4500 Fines and Forfeitures		0.00%		0.00%
			4570 Building Code Violation Fines	17,000	340.00%	40,000	0.00%
			4500 Total Fines and Forfeitures	17,000	340.00%	40,000	0.00%
			4800 Reimbursements		0.00%		0.00%
			4815 Expense Reimbursement	7,500	22.73%	7,500	0.00%
			4800 Total Reimbursements	7,500	22.73%	7,500	0.00%
13		Building & Planning Department		\$ 375,600	124.68%	\$ 343,600	0.00%
18		Police Forfeiture					
			4500 Fines and Forfeitures		0.00%		0.00%
			4560 Police Forfeiture Income	5,000	100.00%	5,000	0.00%
			4500 Total Fines and Forfeitures	5,000	100.00%	5,000	0.00%
			4750 Interest		0.00%		0.00%
			4760 Interest From Deposits	500	100.00%	500	0.00%
			4750 Total Interest	500	100.00%	500	0.00%
18		Police Forfeiture		\$ 5,500	100.00%	\$ 5,500	0.00%
19		E-911					
			4000 Local Taxes				
			4010 Property Tax - Corporate Levies	\$ -	0.00%	\$ -	0.00%
			4050 911 Local Telephone Surcharge	125,000	91.91%	125,000	0.00%
			4010 Total Local Taxes	125,000	91.91%	125,000	0.00%
19		E-911		\$ 125,000	91.91%	\$ 125,000	0.00%
20		Police Department					
			4000 Local Taxes				
			4010 Property Tax - Corporate Levies	1,744,494	0.00%	2,362,186.00	0.00%
			4010 Total Local Taxes	1,744,494	73.29%	2,362,186	0.00%
			4200 Licenses and Permits		0.00%		0.00%
			4278 License - Domestic Animal	3,000	100.00%	3,000	0.00%
			4200 Total Licenses and Permits	3,000	100.00%	3,000	0.00%
			4300 Charges for Services		0.00%		0.00%
			4305 Alarm Fee	50	16.67%	50	0.00%
			4315 Animal Impound Fee	1,000	100.00%	1,000	0.00%
			4335 FOIA / Copying Charge	50	0.00%	50	0.00%
			4355 License Application Fee	3,500	233.33%	3,500	0.00%
			4365 Police / Fire Report Fee	2,000	100.00%	2,000	0.00%
			4370 Police Special Detail Fee	2,500	38.46%	2,500	0.00%
			4300 Total Charges for Services	9,100	80.53%	9,100	0.00%
			4500 Fines and Forfeitures		0.00%		0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)		FY 09	
				Manager Approved	Adjusted % Δ	Board Approved	Adjusted % Δ
			4520 NSF Check Charge	100	100.00%	100	0.00%
			4530 Circuit Court Fines	45,000	75.00%	45,000	0.00%
			4535 Circuit Court DUI Fines	3,000	150.00%	3,000	0.00%
			4540 Parking Ticket Fines	130,000	72.22%	130,000	0.00%
			4550 False Alarm Fines	600	100.00%	600	0.00%
			4500 Total Fines and Forfeitures	178,700	73.63%	178,700	0.00%
			4650 Grants		0.00%		0.00%
			4660 State Grants	3,000	100.00%	3,000	0.00%
			4680 Township Grants	15,000	75.00%	15,000	0.00%
			4650 Total Grants	18,000	78.26%	18,000	0.00%
			4800 Reimbursements		0.00%		0.00%
			4820 Insurance Reimbursement	5,000	100.00%	5,000	0.00%
			4830 State Reimbursement	41,400	2070.00%	41,400	0.00%
			4835 Workers Compensation Reimbursement	2,500	50.00%	2,500	0.00%
			4849 Other Reimbursements	1,000	100.00%	1,000	0.00%
			4800 Total Reimbursements	49,900	383.85%	49,900	0.00%
			4900 Other Revenue		0.00%		0.00%
			4999 Miscellaneous	500	100.00%	500	0.00%
			Other Revenue	500	100.00%	500	0.00%
20		Police Department		\$ 2,003,694	74.94%	\$ 2,621,386	0.00%
25		Fire Department					
		4000 Local Taxes					
		4010 Property Tax - Corporate Levies	1,887,458	0.00%	1,887,864	0.00%	
		4060 Foreign Fire Insurance Tax	11,500	100.00%	-	0.00%	
		Total Local Taxes	1,898,958	90.23%	1,887,864	0.00%	
		4300 Charges for Services		0.00%		0.00%	
		4310 Ambulance & EMS Fee	160,000	58.18%	160,000	0.00%	
		4360 Police / Fire Program Registration Fee	1,000	50.00%	1,000	0.00%	
		4365 Police / Fire Report Fee	60	100.00%	60	0.00%	
		Total Charges for Services	161,060	58.13%	161,060	0.00%	
		4650 Grants		0.00%		0.00%	
		4660 State Grants	8,000	18.52%	8,000	0.00%	
		Total Grants	8,000	18.52%	8,000	0.00%	
		4800 Reimbursements		0.00%		0.00%	
		4830 State Reimbursement	5,900	100.00%	5,900	0.00%	
		Total Reimbursements	5,900	100.00%	5,900	0.00%	
		4900 Other Revenue		0.00%		0.00%	
		4910 Donations	50	10.00%	50	0.00%	
		Other Revenue	50	10.00%	50	0.00%	
25		Fire Department		\$ 2,073,968	85.30%	\$ 2,062,874	0.00%
32		Commuter Rail Station Maintenance					
		4200 Licenses and Permits		0.00%		0.00%	
		4290 Permit - Commuter Parking	55,000	110.00%	55,000	0.00%	
		Total Licenses and Permits	55,000	110.00%	55,000	0.00%	
		4300 Charges for Services		0.00%		0.00%	
		4325 Daily Parking Fees	20,000	133.33%	20,000	0.00%	
		Total Charges for Services	20,000	133.33%	20,000	0.00%	



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 09 Board Approved	Adjusted % Δ
			4600 Rent				
			4625 Brookfield Ave Train Station Rentals	7,800	78.00%	7,800	0.00%
			Total Rent	7,800	78.00%	7,800	0.00%
			4650 Grants		0.00%		0.00%
			4699 Other Grants		0.00%		0.00%
			Total Grants	-	0.00%	-	0.00%
32			Commuter Rail Station Maintenance	\$ 82,800	27.51%	\$ 82,800	0.00%
33			Forestry				
			4300 Charges for Services		0.00%		0.00%
			4387 50/50 Tree Replacement Sales	2,500	100.00%	2,500	0.00%
			Total Charges for Services	2,500	100.00%	2,500	0.00%
			4900 Other Revenue		0.00%		0.00%
			4910 Donations	100	100.00%	100	0.00%
			Other Revenue	100	100.00%	100	0.00%
33			Forestry	\$ 2,600	100.00%	\$ 2,600	0.00%
34			Vehicle Maintenance				
			4300 Charges for Services		0.00%		0.00%
			4340 Fuel Sales	150,000	100.00%	-	0.00%
			Total Charges for Services	150,000	100.00%	-	0.00%
			4800 Reimbursements		0.00%		0.00%
			4830 State Reimbursement		0.00%		0.00%
			Total Reimbursements	-	0.00%	-	0.00%
34			Vehicle Maintenance	\$ 150,000	93.63%	\$ -	0.00%
35			Parks Maintenance				
			4900 Other Revenue		0.00%		0.00%
			4910 Donations	75	7.50%	75	0.00%
			Other Revenue	75	7.50%	75	0.00%
35			Parks Maintenance	\$ 75	7.50%	\$ 75	0.00%
36			Streets Maintenance				
			4000 Local Taxes				
			4010 Property Tax - Corporate Levies		0.00%		0.00%
			4015 Property Tax - Township Road & Bridge	18,000	75.00%	18,000	0.00%
			Total Local Taxes	18,000	75.00%	18,000	0.00%
			4100 State Shared Taxes	33,000	101.54%	33,000	0.00%
			Total Sales Tax	33,000	101.54%	33,000	0.00%
			4200 Licenses and Permits		0.00%		0.00%
			4270 License - Passenger Car	200,000	83.33%	200,000	0.00%
			4271 License - Passenger Car, Senior	5,000	72.46%	5,000	0.00%
			4272 License - Motorcycles / 2 & 3 Whl Vehicle	1,200	88.89%	1,200	0.00%
			4273 License - Trucks up to 10,000 GVW	35,000	83.33%	35,000	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)		FY 09	
				Manager Approved	Adjusted % Δ	Board Approved	Adjusted % Δ
			4274 License - Trucks over 10,000 GVW	4,000	80.00%	4,000	0.00%
			4294 Permit - RB Parking	1,200	60.00%	1,200	0.00%
			Total Licenses and Permits	246,400	82.89%	246,400	0.00%
			4300 Charges for Services		0.00%		0.00%
			4375 Property Damage Charge	10,000	200.00%	10,000	0.00%
			4380 Public ROW Opening Fee	300	100.00%	300	0.00%
			4385 50/50 Sidewalk Replacement Sales	37,500	50.00%	37,500	0.00%
			Total Charges for Services	47,800	59.53%	47,800	0.00%
			4800 Reimbursements		0.00%		0.00%
			4820 Insurance Reimbursement	50,000	1000.00%	50,000	0.00%
			4830 State Reimbursement	20,000	64.52%	20,000	0.00%
			Total Reimbursements	70,000	194.44%	70,000	0.00%
36		Streets Maintenance		\$ 415,200	88.33%	\$ 415,200	0.00%
40		Parks & Recreation - Administrative					
		4000 Local Taxes					
		4010 Property Tax - Corporate Levies		248,635	0.00%	-	0.00%
		Total Local Taxes		248,635	106.21%	-	0.00%
		4200 Licenses and Permits			0.00%		0.00%
		4293 Permit - Picnic		3,300	122.22%	3,300	0.00%
		Total Licenses and Permits		3,300	122.22%	3,300	0.00%
		4490 Other Recreation Programs			0.00%		0.00%
		4497 Event Sponsorship Sales		1,500	0.00%	1,500	0.00%
		Total Other Recreation Programs		1,500	0.00%	1,500	0.00%
		4600 Rent					
		4615 Recreation Hall Rentals		300	89.29%	300	0.00%
		Total Rent		300	89.29%	300	0.00%
					0		0
		4900 Other Revenue			0.00%		0.00%
		4910 Donations		500	58.82%	500	0.00%
		4930 Merchandise Sales		500	55.56%	500	0.00%
		Other Revenue		1,000	57.14%	1,000	0.00%
40		Parks & Recreation - Administrative		\$ 254,735	106.64%	\$ 6,100	0.00%
41		Youth Recreation Programs					
		4400 Youth Recreation Programs			0.00%		0.00%
		4401 Program Fees - Tots Prep 3's Rec House		3,000	53.00%	3,000	0.00%
		4402 Program Fees - Tots Prep 3's Water Twr		3,000	52.35%	3,000	0.00%
		4403 Program Fees - Tots Prep 4's Rec House		12,000	74.46%	12,000	0.00%
		4404 Program Fees - Tots Prep 4's Water Twr		6,000	71.86%	6,000	0.00%
		4405 Program Fees - Ballet		1,200	104.90%	1,200	0.00%
		4406 Program Fees - Creative Dance		350	0.00%	350	0.00%
		4407 Program Fees - Jazz Dance		300	0.00%	300	0.00%
		4408 Program Fees - Tap Dance		900	169.81%	900	0.00%
		4411 Program Fees - Musical Spot		45	0.00%	45	0.00%
		4412 Program Fees - Teeny Weeny Tunes		135	321.43%	135	0.00%
		4418 Program Fees - Singin' Swingin' Playtime		3,500	60.55%	3,500	0.00%
		Total Youth Recreation Programs		30,430	69.95%	30,430	0.00%
		4420 Adult / Teen Recreation Programs			0.00%		0.00%
		4430 Program Fees - Ballroom Dance		500	0.00%	500	0.00%
		Total Adult / Teen Recreation Programs		500	0.00%	500	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 09 Board Approved	Adjusted % Δ
			4490 Other Recreation Programs		0.00%		0.00%
			4491 Program Fees - Trips & Outings	400	100.00%	400	0.00%
			4499 Program Fees - Other Recreation	650	0.00%	650	0.00%
			Total Other Recreation Programs	<u>1,050</u>	<u>262.50%</u>	<u>1,050</u>	<u>0.00%</u>
41			Youth Recreation Programs	\$ 31,980	72.84%	\$ 31,980	0.00%
42			Youth Sports Programs				
			4450 Sports Programs		0.00%		0.00%
			4452 Program Fees - Cheerleading		0.00%		0.00%
			Total Sports Programs	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
			4460 Co-op & Contract Programs		0.00%		0.00%
			4481 Program Fees - Contract Pillow Hockey	250	0.00%	250	0.00%
			Total Co-op & Contract Programs	<u>250</u>	<u>0.00%</u>	<u>250</u>	<u>0.00%</u>
			4490 Other Recreation Programs		0.00%		0.00%
			Total Other Recreation Programs	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
42			Youth Sports Programs	\$ 250	11.63%	\$ 250	0.00%
43			Summer Camp Program				
			4440 Camp Programs		0.00%		0.00%
			4441 Program Fees - Tower Tots 3's & 4's	1,200	57.14%	1,200	0.00%
			4442 Program Fees - Tower Tots 5's & 6's	2,700	77.14%	2,700	0.00%
			4443 Program Fees - Kamp Kiwanis 7-9's	30,000	127.55%	30,000	0.00%
			4444 Program Fees - Kamp Kiwanis 10-12's		0.00%		0.00%
			Total Camp Programs	<u>33,900</u>	<u>116.41%</u>	<u>33,900</u>	<u>0.00%</u>
43			Summer Camp Program	\$ 33,900	116.41%	\$ 33,900	0.00%
44			Adult/Teen Recreation Program				
			4420 Adult / Teen Recreation Programs		0.00%		0.00%
			4430 Program Fees - Ballroom Dance	3,000	300.00%	3,000	0.00%
			4431 Program Fees - Ceramics	-	0.00%	-	0.00%
			4432 Program Fees - Dog Training	2,600	65.00%	2,600	0.00%
			4434 Program Fees - Knitting		0.00%		0.00%
			Total Adult / Teen Recreation Programs	<u>5,600</u>	<u>76.71%</u>	<u>5,600</u>	<u>0.00%</u>
			4440 Camp Programs		0.00%		0.00%
			4443 Program Fees - Kamp Kiwanis 7-9's		0.00%		0.00%
			Total Camp Programs	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
			4490 Other Recreation Programs		0.00%		0.00%
			4499 Program Fees - Other Recreation	300	37.50%	300	0.00%
			Total Other Recreation Programs	<u>300</u>	<u>37.50%</u>	<u>300</u>	<u>0.00%</u>
44			Adult/Teen Recreation Program	\$ 5,900	66.29%	\$ 5,900	0.00%
45			Adult/Teen Sports & Fitness Program				



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)		FY 09	
				Manager Approved	Adjusted % Δ	Board Approved	Adjusted % Δ
			4450 Sports Programs		0.00%		0.00%
			4451 Program Fees - Men's Basketball	1,150	100.00%	1,150	0.00%
			4453 Program Fees - Fitness		0.00%		0.00%
			4454 Program Fees - Adult Tennis		0.00%		0.00%
			4456 Program Fees - Co-Ed Volleyball	2,800	100.00%	2,800	0.00%
			4457 Program Fees - Sand Volleyball		0.00%		0.00%
			Total Sports Programs	<u>3,950</u>	<u>53.52%</u>	<u>3,950</u>	<u>0.00%</u>
			4460 Co-op & Contract Programs		0.00%		0.00%
			4487 Program Fees - Contract Yoga	2,000	0.00%	2,000	0.00%
			Total Co-op & Contract Programs	<u>2,000</u>	<u>0.00%</u>	<u>2,000</u>	<u>0.00%</u>
			4490 Other Recreation Programs		0.00%		0.00%
			4499 Program Fees - Other Recreation	1,000	33.33%	1,000	0.00%
			Total Other Recreation Programs	<u>1,000</u>	<u>33.33%</u>	<u>1,000</u>	<u>0.00%</u>
45			Adult/Teen Sports & Fitness Program	\$ 6,950	66.96%	\$ 6,950	0.00%
46			Recreation Outings				
			4490 Other Recreation Programs		0.00%		0.00%
			4491 Program Fees - Trips & Outings	7,500	75.00%	7,500	0.00%
			Total Other Recreation Programs	<u>7,500</u>	<u>75.00%</u>	<u>7,500</u>	<u>0.00%</u>
46			Recreation Outings	\$ 7,500	75.00%	\$ 7,500	0.00%
47			Cooperative Programs				
			4460 Co-op & Contract Programs		0.00%		0.00%
			4462 Program Fees - Co-op Cardio Kickboxing	1,000	71.43%	1,000	0.00%
			4463 Program Fees - Co-op Cooking Classes		0.00%		0.00%
			4467 Program Fees - Co-op Karate	900	128.57%	900	0.00%
			4470 Program Fees - Co-op Spanish Language	300	150.00%	300	0.00%
			4471 Program Fees - Co-op Tai Chi / Qi Gong	500	71.43%	500	0.00%
			4472 Program Fees - Co-op Beginners Tumbling	100	12.50%	100	0.00%
			4473 Program Fees - Co-op Tiny Tumbling	700	46.67%	700	0.00%
			4475 Program Fees - Co-op Volleyball Camp	900	128.57%	900	0.00%
			Total Co-op & Contract Programs	<u>4,400</u>	<u>72.13%</u>	<u>4,400</u>	<u>0.00%</u>
			4490 Other Recreation Programs		0.00%		0.00%
			4491 Program Fees - Trips & Outings	3,300	220.00%	3,300	0.00%
			4499 Program Fees - Other Recreation	1,500	75.00%	1,500	0.00%
			Total Other Recreation Programs	<u>4,800</u>	<u>137.14%</u>	<u>4,800</u>	<u>0.00%</u>
47			Cooperative Programs	\$ 9,200	95.83%	\$ 9,200	0.00%
48			Contract Programs				
			4400 Youth Recreation Programs		0.00%		0.00%
			4409 Program Fees - Bloomin' Babies	500	100.00%	500	0.00%
			4410 Program Fees - Family Time Pajama Jam	500	166.67%	500	0.00%
			4411 Program Fees - Musical Spot	1,700	56.67%	1,700	0.00%
			4412 Program Fees - Teeny Weeny Tunes	1,700	56.67%	1,700	0.00%
			4417 Program Fees - Guitar	1,500	75.00%	1,500	0.00%
			Total Youth Recreation Programs	<u>5,900</u>	<u>67.05%</u>	<u>5,900</u>	<u>0.00%</u>
			4460 Co-op & Contract Programs		0.00%		0.00%
			4478 Program Fees - Contract Basketball	600	100.00%	600	0.00%
			4479 Program Fees - Contract Flag Football		0.00%		0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)	Adjusted % Δ	FY 09	Adjusted % Δ
				Manager Approved		Board Approved	
			4480 Program Fees - Contract Floor Hockey		0.00%		0.00%
			4481 Program Fees - Contract Pillow Hockey		0.00%		0.00%
			4482 Program Fees - Contract T-Ball	600	100.00%	600	0.00%
			4483 Program Fees - Contract Soccer	900	50.00%	900	0.00%
			4484 Program Fees - Contract Soccer Camp	1,750	100.00%	1,750	0.00%
			4487 Program Fees - Contract Yoga	3,600	80.00%	3,600	0.00%
			Total Co-op & Contract Programs	<u>7,450</u>	<u>69.95%</u>	<u>7,450</u>	<u>0.00%</u>
			 4490 Other Recreation Programs		0.00%		0.00%
			4499 Program Fees - Other Recreation	100	10.00%	100	0.00%
			Total Other Recreation Programs	<u>100</u>	<u>10.00%</u>	<u>100</u>	<u>0.00%</u>
			 48 Contract Programs	\$ 13,450	65.77%	\$ 13,450	0.00%
			 50 Community Events				
			4400 Youth Recreation Programs		0.00%		0.00%
			4490 Other Recreation Programs		0.00%		0.00%
			4497 Event Sponsorship Sales	2,500	50.00%	2,500	0.00%
			Total Other Recreation Programs	<u>2,500</u>	<u>50.00%</u>	<u>2,500</u>	<u>0.00%</u>
			 4600 Rent				
			4620 Concessions Space Rentals	250	111.11%	250	0.00%
			Total Rent	<u>250</u>	<u>111.11%</u>	<u>250</u>	<u>0.00%</u>
			 4900 Other Revenue		0.00%		0.00%
			4910 Donations	1,000	66.67%	1,000	0.00%
			4930 Merchandise Sales	1,500	0.00%	1,500	0.00%
			Other Revenue	<u>2,500</u>	<u>166.67%</u>	<u>2,500</u>	<u>0.00%</u>
			 50 Community Events	\$ 5,250	78.07%	\$ 5,250	0.00%
			 01 General Fund	\$ 12,033,376		\$ 12,561,291	
			 4000 Local Taxes	\$ 6,864,376		\$ 7,633,476	
			4100 State Shared Taxes	3,186,000		3,185,400	
			4200 Licenses and Permits	834,785		830,300	
			4300 Charges for Services	583,090		398,590	
			4500 Fines and Forfeitures	201,200		224,600	
			4600 Rent	35,850		35,850	
			4650 Grants	43,000		43,000	
			4700 Special Assessments	-		-	
			4750 Interest	135,500		60,500	
			4800 Reimbursements	139,550		139,550	
			4850 Pension Contributions				
			4900 Other Revenue	10,025		10,025	
				<u>\$ 12,033,376</u>		<u>\$ 12,561,291</u>	
			 Check total	-		-	
			 11 Motor Fuel Tax Fund				
			 4120 Income tax				
			4150 Motor Fuel Tax	560,000	102.94%	540,000	0.00%
			Total State Shared Taxes	<u>560,000</u>	<u>102.94%</u>	<u>540,000</u>	<u>0.00%</u>
			 4650 Grants		0.00%		0.00%
			4660 State Grants	320,000	0.00%		0.00%
			4650 Total Grants	<u>320,000</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
			 4750 Interest		0.00%		0.00%
			4760 Interest From Deposits	12,500	125.00%	2,500	0.00%
			4770 Interest From Investments	12,500	125.00%	-	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)	Adjusted % Δ	FY 09	Adjusted % Δ
				Manager Approved		Board Approved	
			Total Interest	25,000	125.00%	2,500	0.00%
			4800 Reimbursements		0.00%		0.00%
			4830 State Reimbursement	7,500	4.76%		0.00%
			Total Reimbursements	7,500	4.76%	-	0.00%
11	Motor Fuel Tax Fund			\$ 912,500		\$ 542,500	
		4000	Local Taxes				
		4100	State Shared Taxes	560,000		540,000	
		4200	Licenses and Permits				
		4300	Charges for Services				
		4500	Fines and Forfeitures				
		4600	Rent				
		4650	Grants	320,000		-	
		4700	Special Assessments				
		4750	Interest	25,000		2,500	
		4800	Reimbursements	7,500		-	
		4850	Pension Contributions				
		4900	Other Revenue				
				\$ 912,500		\$ 542,500	
			Check total	-		-	
				-		-	
31	Debt Service Fund						
		4000	Local Taxes				
		4010	Property Tax - Corporate Levies	\$ -	0.00%	\$ -	0.00%
		4015	Property Tax - Township Road & Bridge	-	0.00%	-	0.00%
		4021	Property Tax - Special Service Area #1	70,000	103.47%	71,925	0.00%
		4022	Property Tax - Special Service Area #2	9,905	75.29%	8,705	0.00%
		4023	Property Tax - Special Service Area #3	149,377	133.08%	161,506	0.00%
		4024	Property Tax - Special Service Area #4	162,935	99.55%	172,657	0.00%
		4026	Property Tax - Special Service Area #6	25,525	94.98%	26,093	0.00%
		4027	Property Tax - Special Service Area #7	31,019	100.00%	35,571	0.00%
			Total Local Taxes	448,761	108.23%	476,457	0.00%
		4750	Interest		0.00%		0.00%
		4760	Interest From Deposits		0.00%		0.00%
		4770	Interest From Investments		0.00%		0.00%
		4780	Interest From Special Assessments		0.00%		0.00%
		4790	Increase in Fair Value of Investments		0.00%		0.00%
		4799	Other Interest		0.00%		0.00%
			Total Interest	-	0.00%	-	0.00%
31	Debt Service Fund			\$ 448,761		\$ 476,457	
		4000	Local Taxes	\$ 448,761		\$ 476,457	
		4100	State Shared Taxes				
		4200	Licenses and Permits				
		4300	Charges for Services				
		4500	Fines and Forfeitures				
		4600	Rent				
		4650	Grants				
		4700	Special Assessments				
		4750	Interest	-		-	
		4800	Reimbursements				
		4850	Pension Contributions				
		4900	Other Revenue				
				\$ 448,761		\$ 476,457	
			Check total	-		-	



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 09 Board Approved	Adjusted % Δ
32	Special Assessment						
			4750 Interest		0.00%		0.00%
			4770 Interest From Investments	5,000	166.67%	5,000	0.00%
			Total Interest	5,000	166.67%	5,000	0.00%
32	Special Assessment			\$ 5,000		\$ 5,000	
			4000 Local Taxes	\$ -		\$ -	
			4100 State Shared Taxes				
			4200 Licenses and Permits				
			4300 Charges for Services				
			4500 Fines and Forfeitures				
			4600 Rent				
			4650 Grants				
			4700 Special Assessments				
			4750 Interest	5,000		5,000	
			4800 Reimbursements				
			4850 Pension Contributions				
			4900 Other Revenue				
				\$ 5,000		\$ 5,000	
			Check total	-		-	
42	Infrastructure Project Fund						
			4650 Grants		0.00%		0.00%
			4651 Federal Grants	220,000	0.00%	278,635	0.00%
			4660 State Grants		0.00%	223,500	0.00%
			4699 Other Grants		0.00%	8,500	0.00%
			Total Grants	220,000	125.00%	510,635	0.00%
			4750 Interest		0.00%		0.00%
			4770 Interest From Investments	10,000	100.00%	2,000	0.00%
			Total Interest	10,000	100.00%	2,000	0.00%
			4800 Reimbursements		0.00%		0.00%
			4815 Expense Reimbursement		0.00%		0.00%
			Total Reimbursements	-	0.00%	-	0.00%
42	Infrastructure Project Fund			\$ 230,000		\$ 512,635	
			4000 Local Taxes				
			4100 State Shared Taxes				
			4200 Licenses and Permits				
			4300 Charges for Services	-		-	
			4500 Fines and Forfeitures				
			4600 Rent				
			4650 Grants	220,000		510,635	
			4700 Special Assessments				
			4750 Interest	10,000		2,000	
			4800 Reimbursements	-		-	
			4850 Pension Contributions				
			4900 Other Revenue				
				\$ 230,000		\$ 512,635	
			Check total	-		-	
43	Jaycee / Ehlert Park Project Fund						
			4650 Grants		0.00%		0.00%
			4660 State Grants	398,000	0.00%		0.00%
			Total Grants	398,000	0.00%	-	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 09 Board Approved	Adjusted % Δ
			4750 Interest		0.00%		0.00%
			4760 Interest From Deposits		0.00%		0.00%
			Total Interest	-	0.00%	-	0.00%
43	Jaycee / Ehlert Park Project Fund			\$ 398,000		\$ -	
			4000 Local Taxes				
			4100 State Shared Taxes				
			4200 Licenses and Permits				
			4300 Charges for Services				
			4500 Fines and Forfeitures				
			4600 Rent				
			4650 Grants	398,000		-	
			4700 Special Assessments				
			4750 Interest	-		-	
			4800 Reimbursements				
			4850 Pension Contributions				
			4900 Other Revenue				
				\$ 398,000		\$ -	
			Check total	-		-	
61	Water and Sewer Fund						
			62 Cost of Sales - Water				
			4300 Charges for Services		0.00%		0.00%
			4350 Inspection Fee	700	46.67%	700	0.00%
			4375 Property Damage Charge	500	100.00%	500	0.00%
			4390 Water Sales	3,400,000	104.62%	3,500,000	0.00%
			4391 Water Meter Install / Replace	1,000	100.00%	1,000	0.00%
			4392 Sewer Charges	600,000	86.33%	600,000	0.00%
			4393 Construction Water Charge	200	80.00%	200	0.00%
			4395 Water / Sewer Tap Fees	1,000	66.67%	1,000	0.00%
			4396 Water Turn On Fees	3,000	85.71%	3,000	0.00%
			Total Charges for Services	4,006,400	101.34%	4,106,400	0.00%
			4500 Fines and Forfeitures		0.00%		0.00%
			4510 Late Payment Penalty	55,000	100.00%	60,000	0.00%
			4520 NSF Check Charge	5,000	100.00%	5,000	0.00%
			Total Fines and Forfeitures	60,000	100.00%	65,000	0.00%
62	Cost of Sales - Water			\$ 4,066,400	101.32%	\$ 4,171,400	0.00%
61	Administrative						
			4750 Interest		0.00%		0.00%
			4760 Interest From Deposits	50,000	125.00%	50,000	0.00%
			4770 Interest From Investments	90,000	112.50%	90,000	0.00%
			Total Interest	140,000	116.67%	140,000	0.00%
			4800 Reimbursements		0.00%		0.00%
			4849 Other Reimbursements	10,000	100.00%	10,000	0.00%
			Total Reimbursements	10,000	100.00%	10,000	0.00%
61	Administrative			\$ 150,000	115.38%	\$ 150,000	0.00%
61	Water and Sewer Fund			\$ 4,216,400	101.77%	\$ 4,321,400	0.00%
			4000 Local Taxes				
			4100 State Shared Taxes				
			4200 Licenses and Permits				



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)	Adjusted % Δ	FY 09	Adjusted % Δ
				Manager Approved		Board Approved	
			4300 Charges for Services	4,006,400		4,106,400	
			4500 Fines and Forfeitures	60,000		65,000	
			4600 Rent				
			4650 Grants				
			4700 Special Assessments				
			4750 Interest	140,000		140,000	
			4800 Reimbursements	10,000		10,000	
			4850 Pension Contributions				
			4900 Other Revenue				
				<u>\$ 4,216,400</u>		<u>\$ 4,321,400</u>	
			Check total	-		-	
62	Garbage Fund						
		64	Cost of Sales - Garbage				
			4300 Charges for Services		0.00%		0.00%
			4345 Garbage Charges	<u>1,274,350</u>	<u>100.00%</u>	<u>1,312,000</u>	<u>0.00%</u>
			Total Charges for Services	<u>1,274,350</u>	<u>100.00%</u>	<u>1,312,000</u>	<u>0.00%</u>
		64	Cost of Sales - Garbage	<u>\$ 1,274,350</u>	<u>100.00%</u>	<u>\$ 1,312,000</u>	<u>0.00%</u>
		61	Administrative				
			4750 Interest		0.00%		0.00%
			4760 Interest From Deposits	5,000	100.00%	5,000	0.00%
			4770 Interest From Investments	<u>10,000</u>	<u>100.00%</u>	<u>10,000</u>	<u>0.00%</u>
			Total Interest	<u>15,000</u>	<u>100.00%</u>	<u>15,000</u>	<u>0.00%</u>
		61	Administrative	<u>\$ 15,000</u>	<u>100.00%</u>	<u>\$ 15,000</u>	<u>0.00%</u>
61	Garbage Fund			<u>\$ 1,289,350</u>	<u>100.00%</u>	<u>\$ 1,327,000</u>	<u>0.00%</u>
		4000	Local Taxes				
		4100	State Shared Taxes				
		4200	Licenses and Permits				
		4300	Charges for Services	1,274,350		1,312,000	
		4500	Fines and Forfeitures	-		-	
		4600	Rent				
		4650	Grants				
		4700	Special Assessments				
		4750	Interest	15,000		15,000	
		4800	Reimbursements	-		-	
		4850	Pension Contributions				
		4900	Other Revenue	<u>-</u>		<u>-</u>	
				<u>\$ 1,289,350</u>		<u>\$ 1,327,000</u>	
			Check total	-		-	
81	Police Pension Fund						
			4750 Interest		0.00%		0.00%
			4760 Interest From Deposits	200	26.67%	200	0.00%
			4770 Interest From Investments	400,000	100.00%	400,000	0.00%
			4790 Increase in Fair Value of Investments	<u>90,000</u>	<u>120.00%</u>	<u>90,000</u>	<u>0.00%</u>
			Total Interest	<u>490,200</u>	<u>103.04%</u>	<u>490,200</u>	<u>0.00%</u>
			4850 Pension Contributions		0.00%		0.00%
			4860 Employer Contributions	783,663	106.33%	716,042	0.00%
			4870 Active Member Contributions	269,653	117.78%	280,610	0.00%



Village of Brookfield, Illinois
Revenue Detail
Fiscal Year January 1, 2009 - December 31, 2009

#	Fund	Dept.	Name	FY 08 (12 month)		Adjusted % Δ	FY 09		Adjusted % Δ
				Manager Approved			Board Approved		
			Total Pension Contributions		1,053,316		109.04%	996,652	0.00%
81	Police Pension Fund				\$ 1,543,516		107.06%	\$ 1,486,852	0.00%
		4000	Local Taxes	\$	783,663			\$ 716,042	
		4100	State Shared Taxes						
		4200	Licenses and Permits						
		4300	Charges for Services						
		4500	Fines and Forfeitures						
		4600	Rent						
		4650	Grants						
		4700	Special Assessments						
		4750	Interest		490,200			490,200	
		4800	Reimbursements						
		4850	Pension Contributions		269,653			280,610	
		4900	Other Revenue						
					\$ 1,543,516			\$ 1,486,852	
			Check total		-			-	
82	Firefighters Pension Fund								
		4750	Interest			0.00%			0.00%
		4770	Interest From Investments		450,000	180.00%		450,000	0.00%
		4790	Increase in Fair Value of Investments		200,000	100.00%		200,000	0.00%
			Total Interest		650,000	144.44%		650,000	0.00%
		4850	Pension Contributions			0.00%			0.00%
		4860	Employer Contributions		335,895	106.23%		371,685	0.00%
		4870	Active Member Contributions		183,251	118.23%		195,760	0.00%
			Total Pension Contributions		519,146	110.18%		567,445	0.00%
81	Firefighters Pension Fund				\$ 1,169,146		126.92%	\$ 1,217,445	0.00%
		4000	Local Taxes	\$	335,895			\$ 371,685	
		4100	State Shared Taxes						
		4200	Licenses and Permits						
		4300	Charges for Services						
		4500	Fines and Forfeitures						
		4600	Rent						
		4650	Grants						
		4700	Special Assessments						
		4750	Interest		650,000			650,000	
		4800	Reimbursements						
		4850	Pension Contributions		183,251			195,760	
		4900	Other Revenue						
					\$ 1,169,146			\$ 1,217,445	
			Check total		-			-	





2009

Expense Detail – General Fund Accounts

Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
00 Nondepartmental					
5900 Contingency					
5910 Contingencies		125,000.00	100.00%	50,000.00	-60.00%
5920 Property Damage		15,000.00	100.00%	20,000.00	33.33%
Total Contingency		140,000.00	100.00%	70,000.00	-50.00%
Total Nondepartmental		140,000.00	100.00%	70,000.00	-50.00%
Capital Outlay		-		-	
Subtotal		140,000.00		70,000.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
01 President and Village Board					
5000-5100 Personal Services					
5000 Compensation					
5010 Salary - Elected and Appointed Officials		35,937.00	100.00%	36,136.00	0.55%
5015 Stipend - Boards and Commissions		-	0.00%	-	0.00%
5020 Wages - Full Time Salaried		-	0.00%	-	0.00%
5025 Wages - Full Time Hourly		-	0.00%	-	0.00%
5030 Wages - Part Time Hourly		-	0.00%	-	0.00%
5035 Wages - Seasonal Hourly		-	0.00%	-	0.00%
5040 Wages - Overtime 1.5X		-	0.00%	-	0.00%
5045 Wages - Overtime 2X		-	0.00%	-	0.00%
5050 Wages - Bonus Program		-	0.00%	-	0.00%
5055 Wages - Special Detail		-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation		-	0.00%	-	0.00%
5065 Tuition Reimbursement		-	0.00%	-	0.00%
5070 Uniform Allowance		-	0.00%	-	0.00%
5080 Pension - Regular		-	0.00%	-	0.00%
5085 Pension - Spouse/Dependent		-	0.00%	-	0.00%
5090 Pension - Disability		-	0.00%	-	0.00%
5095 Pension - Refunds		-	0.00%	-	0.00%
5099 Other Compensation		-	0.00%	-	0.00%
Total Compensation		35,937.00	100.00%	36,136.00	0.55%
5100 Benefits					
5110 Employer FICA / Medicare		2,749.00	100.00%	2,764.40	0.56%
5120 Employer IMRF		4,316.00	99.33%	4,296.57	-0.45%
5130 Employer Police / Fire Pension		-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D		-	0.00%	-	0.00%
5150 Insurance - Group Medical		-	0.00%	-	0.00%
5160 Insurance - Group Dental		-	0.00%	-	0.00%
5170 Insurance - Supplemental Vision		-	0.00%	-	0.00%
5175 Insurance - Supplemental Prescrip Drug		-	0.00%	-	0.00%
5180 Insurance - Workers Compensation		-	0.00%	-	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund				
01 President and Village Board				
5190 Insurance - Unemployment Compensation	-	0.00%	-	0.00%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	7,065.00	80.77%	7,060.97	-0.06%
Total Personal Services	43,002.00	96.24%	43,196.97	0.45%
5200-5500 Contractual Services				
5200 Professional Services				
5299 Other Professional Services	2,600.00	104.00%	2,600.00	0.00%
Total Professional Services	2,600.00	104.00%	2,600.00	0.00%
5400 Other Contractual				
5490 Intergovernmental Fees and Dues	11,500.00	112.75%	11,500.00	0.00%
5540 Printing and Copying Services	15,000.00	142.86%	15,000.00	0.00%
5550 Professional Associations	225.00	100.00%	225.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	1,600.00	106.67%		-100.00%
5590 Training	1,500.00	100.00%	1,500.00	0.00%
Total Other Contractual	29,825.00	124.66%	28,225.00	-5.36%
Total Contractual Services	32,425.00	122.71%	30,825.00	-4.93%
5600 Commodities				
5620 Computer Supplies	250.00	100.00%	250.00	0.00%
5670 Office Supplies	400.00	100.00%	400.00	0.00%
5680 Postage	3,200.00	103.23%	3,200.00	0.00%
5720 Stationery	500.00	100.00%	500.00	0.00%
5799 Other Materials and Supplies	2,000.00	100.00%	2,000.00	0.00%
Total Commodities	6,350.00	101.60%	6,350.00	0.00%
5800 Travel				
5810 Conference and Meeting Registration	1,250.00	100.00%	1,250.00	0.00%
5820 Local Mileage, Parking and Tolls	100.00	100.00%	100.00	0.00%
5830 Lodging	1,000.00	83.33%	500.00	-50.00%
5840 Meals	500.00	100.00%	500.00	0.00%



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
01 President and Village Board				
Total Travel	<u>2,850.00</u>	<u>93.44%</u>	<u>2,350.00</u>	<u>-17.54%</u>
Total President and Village Board	<u>84,627.00</u>	<u>105.25%</u>	<u>82,721.97</u>	<u>-2.25%</u>
Capital Outlay	-		-	
Subtotal	84,627.00		82,721.97	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
02 Conservation Commission				
5200-5500 Contractual Services				
5200 Professional Services				
5220 Consulting		0.00%		0.00%
Total Professional Services	-	0.00%	-	0.00%
5400 Other Contractual				
5410 Advertising & Legal Publishing	600.00	30.00%	600.00	0.00%
5475 Forestry & Landscaping Services		0.00%		0.00%
5540 Printing and Copying Services	350.00	73.68%	350.00	0.00%
5599 Other Contractual	9,000.00	0.00%	9,000.00	0.00%
Total Other Contractual	9,950.00	286.33%	9,950.00	0.00%
Total Contractual Services	9,950.00	117.40%	9,950.00	0.00%
5600 Commodities				
5615 Books and Publications	100.00	0.00%	100.00	0.00%
5625 Concessions and Food	650.00	118.18%	650.00	0.00%
5655 Landscaping Supplies	2,500.00	2500.00%	2,500.00	0.00%
5680 Postage	100.00	50.00%	100.00	0.00%
5690 Program Supplies	500.00	17.54%	500.00	0.00%
5700 Protective Clothing & Equipment	300.00	0.00%	300.00	0.00%
5715 Small Tools	200.00	400.00%	200.00	0.00%
Total Commodities	4,350.00	116.00%	4,350.00	0.00%
6000 Capital Outlay				
6350 Park Construction / Improvements	2,000.00	0.00%	2,000.00	0.00%
Total Capital Outlay	2,000.00	0.00%	2,000.00	0.00%
Total Conservation Commission	16,300.00	133.33%	16,300.00	0.00%
Capital Outlay	2,000.00		2,000.00	



Subtotal

14,300.00

14,300.00



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
03 Fire and Police Commission				
5000-5100 Personal Services				
5000 Compensation				
5030 Wages - Part Time Hourly		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5200-5500 Contractual Services				
5200 Professional Services				
5270 Legal - Review	15,000.00	100.00%	5,000.00	-66.67%
5280 Medical	8,000.00	266.67%	8,000.00	0.00%
5299 Other Professional Services	10,000.00	151.52%	12,000.00	20.00%
Total Professional Services	33,000.00	134.15%	25,000.00	-24.24%
5400 Other Contractual				
5410 Advertising & Legal Publishing	700.00	100.00%	700.00	0.00%
5490 Intergovernmental Fees and Dues	500.00	500.00%	500.00	0.00%
5540 Printing and Copying Services	3,000.00	400.00%	3,000.00	0.00%
5550 Professional Associations	300.00	100.00%	300.00	0.00%
5560 Purchased Program Services	3,000.00	100.00%	3,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	500.00	100.00%	-	-100.00%
Total Other Contractual	8,000.00	149.53%	7,500.00	-6.25%
Total Contractual Services	41,000.00	136.89%	32,500.00	-20.73%
5600 Commodities				
5625 Concessions and Food	300.00	100.00%	300.00	0.00%
5799 Other Materials and Supplies	100.00	100.00%	100.00	0.00%



Total Commodities	<u>400.00</u>	<u>100.00%</u>	<u>400.00</u>	<u>0.00%</u>
5800 Travel				
5810 Conference and Meeting Registration	500.00	100.00%	500.00	0.00%
5840 Meals	<u>200.00</u>	<u>100.00%</u>	<u>200.00</u>	<u>0.00%</u>
Total Travel	<u>700.00</u>	<u>100.00%</u>	<u>700.00</u>	<u>0.00%</u>
 Total Fire and Police Commission	 <u>42,100.00</u>	 <u>133.19%</u>	 <u>33,600.00</u>	 <u>-20.19%</u>
 Capital Outlay	 -		 -	
 Subtotal	 42,100.00		 33,600.00	



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
04 Historical Commission				
5600 Commodities				
5799 Other Materials and Supplies	100.00	100.00%	100.00	0.00%
Total Commodities	100.00	100.00%	100.00	0.00%
Total Historical Commission	100.00	100.00%	100.00	0.00%
Capital Outlay	-		-	
Subtotal	100.00		100.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
05 Plan Commission				
5000-5100 Personal Services				
5000 Compensation				
5200-5500 Contractual Services				
5200 Professional Services				
5270 Legal - Review	5,000.00	83.33%	5,000.00	0.00%
5280 Medical		0.00%		0.00%
5299 Other Professional Services	1,000.00	333.33%	1,000.00	0.00%
Total Professional Services	<u>6,000.00</u>	<u>95.24%</u>	<u>6,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5410 Advertising & Legal Publishing	1,500.00	250.00%	1,500.00	0.00%
5540 Printing and Copying Services	1,000.00	100.00%	1,000.00	0.00%
5599 Other Contractual	600.00	100.00%	600.00	0.00%
Total Other Contractual	<u>3,100.00</u>	<u>140.91%</u>	<u>3,100.00</u>	<u>0.00%</u>
Total Contractual Services	<u>9,100.00</u>	<u>107.06%</u>	<u>9,100.00</u>	<u>0.00%</u>
5600 Commodities				
5670 Office Supplies	200.00	200.00%	200.00	0.00%
5680 Postage	100.00	0.00%	100.00	0.00%
5799 Other Materials and Supplies	100.00	100.00%	100.00	0.00%
Total Commodities	<u>400.00</u>	<u>200.00%</u>	<u>400.00</u>	<u>0.00%</u>
Total Plan Commission	<u>9,500.00</u>	<u>109.20%</u>	<u>9,500.00</u>	<u>0.00%</u>
Capital Outlay	-		-	
Subtotal	9,500.00		9,500.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
06 Recreation Board				
5800 Travel				
5810 Conference and Meeting Registration	1,275.00	100.00%	500.00	-60.78%
Total Travel	1,275.00	100.00%	500.00	-60.78%
 Total Recreation Board	 1,275.00	 100.00%	 500.00	 -60.78%
 Capital Outlay	 -		 -	
 Subtotal	 1,275.00		 500.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
07 Beautification Commission				
5200-5500 Contractual Services				
5200 Professional Services				
5220 Consulting	2,000.00	40.00%	2,000.00	0.00%
Total Professional Services	2,000.00	40.00%	2,000.00	0.00%
5400 Other Contractual				
5410 Advertising & Legal Publishing	700.00	35.00%	700.00	0.00%
5475 Forestry & Landscaping Services	2,500.00	250.00%	2,500.00	0.00%
5540 Printing and Copying Services	250.00	52.63%	250.00	0.00%
Total Other Contractual	3,450.00	99.28%	3,450.00	0.00%
Total Contractual Services	5,450.00	64.31%	5,450.00	0.00%
5600 Commodities				
5625 Concessions and Food	500.00	90.91%	500.00	0.00%
5655 Landscaping Supplies	100.00	100.00%	100.00	0.00%
5680 Postage	150.00	75.00%	150.00	0.00%
5690 Program Supplies	3,200.00	112.28%	3,200.00	0.00%
5715 Small Tools		0.00%		0.00%
Total Commodities	3,950.00	105.33%	3,950.00	0.00%
6000 Capital Outlay				
6599 Equipment - Other	2,000.00	0.00%	2,000.00	0.00%
Total Capital Outlay	2,000.00	0.00%	2,000.00	0.00%
Total Conservation Commission	11,400.00	93.25%	11,400.00	0.00%
Capital Outlay	2,000.00		2,000.00	
Subtotal	9,400.00		9,400.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
09 Zoning Board of Appeals				
5200-5500 Contractual Services				
5200 Professional Services				
5270 Legal - Review	2,000.00	66.67%	2,000.00	0.00%
Total Professional Services	<u>2,000.00</u>	<u>66.67%</u>	<u>2,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5410 Advertising & Legal Publishing	1,000.00	1000.00%	1,000.00	0.00%
5599 Other Contractual	750.00	100.00%	750.00	0.00%
Total Other Contractual	<u>1,750.00</u>	<u>205.88%</u>	<u>1,750.00</u>	<u>0.00%</u>
Total Contractual Services	<u>3,750.00</u>	<u>97.40%</u>	<u>3,750.00</u>	<u>0.00%</u>
5600 Commodities				
5670 Office Supplies	100.00	100.00%	100.00	0.00%
5680 Postage	100.00	100.00%	100.00	0.00%
Total Commodities	<u>200.00</u>	<u>100.00%</u>	<u>200.00</u>	<u>0.00%</u>
Total Zoning Board of Appeals	<u>3,950.00</u>	<u>97.53%</u>	<u>3,950.00</u>	<u>0.00%</u>
Capital Outlay	-		-	
Subtotal	3,950.00		3,950.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
10 Village Manager and General Administrative				
5000-5100 Personal Services				
5000 Compensation				
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%
5020 Wages - Full Time Salaried	250,388.00	161.25%	271,634.00	8.49%
5025 Wages - Full Time Hourly	18,932.00	18.52%	9,220.00	-51.30%
5030 Wages - Part Time Hourly	2,680.00	0.00%	-	-100.00%
5035 Wages - Seasonal Hourly	-	0.00%	-	0.00%
5040 Wages - Overtime 1.5X	-	0.00%	-	0.00%
5045 Wages - Overtime 2X	-	0.00%	-	0.00%
5050 Wages - Bonus Program	-	0.00%	-	0.00%
5055 Wages - Special Detail	-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%
5065 Tuition Reimbursement	13,964.00	0.00%	9,600.00	-31.25%
5070 Uniform Allowance	-	0.00%	-	0.00%
5080 Pension - Regular	-	0.00%	-	0.00%
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%
5090 Pension - Disability	-	0.00%	-	0.00%
5095 Pension - Refunds	-	0.00%	-	0.00%
5099 Other Compensation	6,000.00	0.00%	9,520.00	58.67%
Total Compensation	<u>291,964.00</u>	<u>111.81%</u>	<u>299,974.00</u>	<u>2.74%</u>
5100 Benefits				
5110 Employer FICA / Medicare	19,521.00	97.73%	19,887.00	1.87%
5120 Employer IMRF	33,859.00	108.75%	35,666.00	5.34%
5125 Employer SEIU pension	-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D	599.00	158.47%	415.00	-30.72%
5150 Insurance - Group Medical	32,466.00	90.72%	36,211.00	11.54%
5160 Insurance - Group Dental	3,274.00	54.71%	2,479.00	-24.28%
5170 Insurance - Supplemental Vision	-	0.00%	-	0.00%
5175 Insurance - Supplemental Prescrip Drug	-	0.00%	-	0.00%
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
10 Village Manager and General Administrative				
5190 Insurance - Unemployment Compensation	1,472.00	224.73%	1,380.00	-6.25%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	91,191.00	88.15%	96,038.00	5.32%
Total Personal Services	383,155.00	105.10%	396,012.00	3.36%
5200-5500 Contractual Services				
5200 Professional Services				
5280 Medical	1,000.00	100.00%	2,000.00	100.00%
5299 Other Professional Services	20,000.00	71.94%	15,000.00	-25.00%
Total Professional Services	21,000.00	72.92%	17,000.00	-19.05%
5300 Repair and Maintenance				
5310 R & M - Communications Equipment		0.00%		0.00%
5320 R & M - Data Processing Equipment	300.00	0.00%	300.00	0.00%
5340 R & M - Office Equipment	5,600.00	103.70%	2,500.00	-55.36%
Total Repair and Maintenance	5,900.00	103.51%	2,800.00	-52.54%
5400 Other Contractual				
5410 Advertising & Legal Publishing	10,000.00	166.67%	10,000.00	0.00%
5490 Intergovernmental Fees and Dues	5,000.00	100.00%	5,000.00	0.00%
5530 Ordinance Codification	-	0.00%	35,000.00	0.00%
5540 Printing and Copying Services	2,000.00	100.00%	2,000.00	0.00%
5550 Professional Associations	2,000.00	100.00%	3,000.00	50.00%
5560 Purchased Program Services	3,000.00	100.00%	3,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	5,000.00	333.33%	-	-100.00%
5590 Training	1,000.00	83.33%	1,000.00	0.00%
Total Other Contractual	28,000.00	68.80%	59,000.00	110.71%
Total Contractual Services	54,900.00	73.01%	78,800.00	43.53%
5600 Commodities				
5615 Books and Publications	1,000.00	100.00%	1,000.00	0.00%
5620 Computer Supplies	3,000.00	100.00%	1,500.00	-50.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
10 Village Manager and General Administrative				
5625 Concessions and Food	800.00	160.00%	800.00	0.00%
5630 Copier Supplies	6,000.00	100.00%	6,000.00	0.00%
5670 Office Supplies	4,000.00	50.00%	4,000.00	0.00%
5680 Postage	10,000.00	71.43%	10,000.00	0.00%
5690 Program Supplies	1,600.00	100.00%	1,600.00	0.00%
5720 Stationery	1,600.00	100.00%	1,600.00	0.00%
5799 Other Materials and Supplies	2,000.00	133.33%	1,000.00	-50.00%
Total Commodities	<u>30,000.00</u>	<u>80.65%</u>	<u>27,500.00</u>	<u>-8.33%</u>
5800 Travel				
5810 Conference and Meeting Registration	1,100.00	100.00%	1,100.00	0.00%
5820 Local Mileage, Parking and Tolls	1,000.00	100.00%	1,000.00	0.00%
5830 Lodging	2,300.00	100.00%	2,300.00	0.00%
5840 Meals	1,300.00	100.00%	1,300.00	0.00%
Total Travel	<u>5,700.00</u>	<u>100.00%</u>	<u>5,700.00</u>	<u>0.00%</u>
5900 Contingency				
5910 Contingencies	50,000.00	83.33%	50,000.00	0.00%
Total Contingency	<u>50,000.00</u>	<u>83.33%</u>	<u>50,000.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6550 Equipment - Office	1,000.00	50.00%	1,000.00	0.00%
Total Capital Outlay	<u>1,000.00</u>	<u>50.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
 Total Village Manager and General Administrative	 <u>524,755.00</u>	 <u>96.34%</u>	 <u>559,012.00</u>	 <u>6.53%</u>
 Capital Outlay	 1,000.00		 1,000.00	
 Subtotal	 523,755.00		 558,012.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
11 Legal Services				
5200-5500 Contractual Services				
5200 Professional Services				
5220 Consulting	2,000.00	0.00%	2,000.00	0.00%
5250 Legal - Prosecution & Adjudication	20,000.00	80.00%	20,000.00	0.00%
5260 Legal - Litigation	15,000.00	75.00%	15,000.00	0.00%
5270 Legal - Review	160,000.00	91.95%	160,000.00	0.00%
5299 Other Professional Services	7,500.00	100.00%	7,500.00	0.00%
Total Professional Services	<u>204,500.00</u>	<u>90.29%</u>	<u>204,500.00</u>	<u>0.00%</u>
Total Contractual Services	<u>204,500.00</u>	<u>90.29%</u>	<u>204,500.00</u>	<u>0.00%</u>
Total Legal Services	<u>204,500.00</u>	<u>90.29%</u>	<u>204,500.00</u>	<u>0.00%</u>
Capital Outlay	-		-	
Subtotal	204,500.00		204,500.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
12 Finance Department				
5000-5100 Personal Services				
5000 Compensation				
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%
5020 Wages - Full Time Salaried	64,988.00	80.76%	71,400.00	9.87%
5025 Wages - Full Time Hourly	29,924.00	38.48%	66,596.00	122.55%
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%
5035 Wages - Seasonal Hourly	-	0.00%	-	0.00%
5040 Wages - Overtime 1.5X	498.00	22.87%	1,108.00	122.49%
5045 Wages - Overtime 2X	-	0.00%	-	0.00%
5050 Wages - Bonus Program	-	0.00%	-	0.00%
5055 Wages - Special Detail	-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%
5065 Tuition Reimbursement	-	0.00%	-	0.00%
5070 Uniform Allowance	-	0.00%	-	0.00%
5080 Pension - Regular	-	0.00%	-	0.00%
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%
5090 Pension - Disability	-	0.00%	-	0.00%
5095 Pension - Refunds	-	0.00%	-	0.00%
5099 Other Compensation	-	0.00%	-	0.00%
Total Compensation	95,410.00	59.02%	139,104.00	45.80%
5100 Benefits				
5110 Employer FICA / Medicare	11,951.00	97.39%	10,641.00	-10.96%
5120 Employer IMRF	18,763.00	96.75%	16,539.00	-11.85%
5130 Employer Police / Fire Pension	-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D	250.00	85.03%	167.00	-33.20%
5150 Insurance - Group Medical	30,563.00	109.80%	28,490.00	-6.78%
5160 Insurance - Group Dental	2,461.00	60.20%	1,756.00	-28.65%
5170 Insurance - Supplemental Vision	365.00	23.31%	-	-100.00%
5175 Insurance - Supplemental Prescrip Drug	135.00	36.68%	-	-100.00%
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
12 Finance Department				
5190 Insurance - Unemployment Compensation	1,012.00	221.93%	920.00	-9.09%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	<u>65,500.00</u>	<u>92.77%</u>	<u>58,513.00</u>	<u>-10.67%</u>
Total Personal Services	<u>160,910.00</u>	<u>69.28%</u>	<u>197,617.00</u>	<u>22.81%</u>
5200-5500 Contractual Services				
5200 Professional Services				
5210 Audit	28,000.00	143.59%	28,000.00	0.00%
5220 Consulting	2,500.00	0.00%	6,500.00	160.00%
5270 Legal - Review	8,000.00	80.00%	8,000.00	0.00%
5299 Other Professional Services	20,000.00	105.26%	20,000.00	0.00%
Total Professional Services	<u>58,500.00</u>	<u>120.62%</u>	<u>62,500.00</u>	<u>6.84%</u>
5300 Repair and Maintenance				
5310 R & M - Communications Equipment	150.00	100.00%	150.00	0.00%
5340 R & M - Office Equipment	150.00	100.00%	150.00	0.00%
Total Repair and Maintenance	<u>300.00</u>	<u>100.00%</u>	<u>300.00</u>	<u>0.00%</u>
5400 Other Contractual				
5410 Advertising & Legal Publishing	1,800.00	100.00%	1,800.00	0.00%
5520 Liability Insurance	150,000.00	75.00%	175,000.00	16.67%
5540 Printing and Copying Services	2,500.00	100.00%	4,000.00	60.00%
5550 Professional Associations	800.00	101.27%	800.00	0.00%
5560 Purchased Program Services	18,000.00	110.77%	18,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	3,200.00	100.00%	-	-100.00%
5590 Training	1,500.00	300.00%	1,500.00	0.00%
5599 Other Contractual	1,000.00	125.00%	1,000.00	0.00%
Total Other Contractual	<u>178,800.00</u>	<u>79.17%</u>	<u>202,100.00</u>	<u>13.03%</u>
Total Contractual Services	<u>237,600.00</u>	<u>86.51%</u>	<u>264,900.00</u>	<u>11.49%</u>
5600 Commodities				
5615 Books and Publications	200.00	100.00%	200.00	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
12 Finance Department				
5620 Computer Supplies	1,500.00	150.00%	1,500.00	0.00%
5670 Office Supplies	2,400.00	100.00%	2,400.00	0.00%
5680 Postage	550.00	0.00%	3,000.00	445.45%
5690 Program Supplies	1,500.00	100.00%	1,500.00	0.00%
5710 Service & Repair Parts	150.00	0.00%	150.00	0.00%
Total Commodities	<u>6,300.00</u>	<u>123.53%</u>	<u>8,750.00</u>	<u>38.89%</u>
5800 Travel				
5810 Conference and Meeting Registration	500.00	166.67%	500.00	0.00%
5820 Local Mileage, Parking and Tolls	75.00	150.00%	75.00	0.00%
5830 Lodging	600.00	100.00%	600.00	0.00%
5840 Meals	300.00	150.00%	300.00	0.00%
5850 Purchased Transportation	600.00	100.00%	600.00	0.00%
Total Travel	<u>2,075.00</u>	<u>118.57%</u>	<u>2,075.00</u>	<u>0.00%</u>
5900 Contingency				
5910 Contingencies	1,000.00	0.00%	1,000.00	0.00%
Total Contingency	<u>1,000.00</u>	<u>0.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6550 Equipment - Office	1,000.00	333.33%	1,000.00	0.00%
Total Capital Outlay	<u>1,000.00</u>	<u>333.33%</u>	<u>1,000.00</u>	<u>0.00%</u>
Total Finance Department	<u>408,885.00</u>	<u>79.54%</u>	<u>475,342.00</u>	<u>16.25%</u>
Capital Outlay	1,000.00		1,000.00	
Subtotal	407,885.00		474,342.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund				
13 Building and Planning Department				
5000-5100 Personal Services				
5000 Compensation				
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%
5020 Wages - Full Time Salaried	110,343.00	97.61%	115,679.00	4.84%
5025 Wages - Full Time Hourly	197,126.00	107.16%	234,744.00	19.08%
5030 Wages - Part Time Hourly	48,721.00	94.78%	47,456.00	-2.60%
5035 Wages - Seasonal Hourly	4,108.00	102.70%	4,000.00	-2.63%
5040 Wages - Overtime 1.5X	4,108.00	70.03%	4,000.00	-2.63%
5045 Wages - Overtime 2X	-	0.00%	-	0.00%
5050 Wages - Bonus Program	-	0.00%	-	0.00%
5065 Tuition Reimbursement	13,000.00	0.00%	100.00	-99.23%
5070 Uniform Allowance	100.00	0.00%	-	-100.00%
5099 Other Compensation	2,000.00	0.00%	1,440.00	-28.00%
Total Compensation	379,506.00	105.67%	407,419.00	7.36%
5100 Benefits				
5110 Employer FICA / Medicare	27,987.00	101.86%	30,873.84	10.31%
5120 Employer IMRF	37,769.00	95.33%	41,835.98	10.77%
5130 Employer Police / Fire Pension	-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D	321.00	50.00%	574.00	78.82%
5150 Insurance - Group Medical	52,826.00	86.91%	66,950.42	26.74%
5160 Insurance - Group Dental	5,894.00	57.99%	4,719.80	-19.92%
5170 Insurance - Supplemental Vision	1,824.00	53.35%	-	-100.00%
5175 Insurance - Supplemental Prescrip Drug	900.00	112.08%	-	-100.00%
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%
5190 Insurance - Unemployment Compensation	2,828.00	173.39%	2,966.00	4.88%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	130,349.00	84.52%	147,920.04	13.48%
Total Personal Services	509,855.00	99.31%	555,339.04	8.92%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
13 Building and Planning Department				
5200 Professional Services				
5210 Audit		0.00%		0.00%
5220 Consulting		0.00%		0.00%
5230 Data Processing		0.00%		0.00%
5240 Engineering and Architectural		0.00%		0.00%
5250 Legal - Prosecution & Adjudication		0.00%		0.00%
5260 Legal - Litigation		0.00%		0.00%
5270 Legal - Review	10,000.00	0.00%	10,000.00	0.00%
5280 Medical		0.00%		0.00%
5299 Other Professional Services	35,000.00	233.33%	50,000.00	42.86%
Total Professional Services	<u>45,000.00</u>	<u>97.83%</u>	<u>60,000.00</u>	<u>33.33%</u>
5300 Repair and Maintenance				
5310 R & M - Communications Equipment	175.00	100.00%	400.00	128.57%
5340 R & M - Office Equipment	400.00	266.67%	400.00	0.00%
5380 R & M - Vehicles	750.00	250.00%	400.00	-46.67%
Total Repair and Maintenance	<u>1,325.00</u>	<u>212.00%</u>	<u>1,200.00</u>	<u>-9.43%</u>
5400 Other Contractual				
5410 Advertising & Legal Publishing	1,500.00	0.00%	1,500.00	0.00%
5490 Intergovernmental Fees and Dues	3,500.00	1750.00%	3,500.00	0.00%
5540 Printing and Copying Services	2,000.00	100.00%	2,000.00	0.00%
5550 Professional Associations	3,500.00	134.62%	3,500.00	0.00%
5560 Purchased Program Services	1,000.00	1000.00%	1,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	5,600.00	101.82%		-100.00%
5590 Training	6,000.00	150.00%	6,000.00	0.00%
Total Other Contractual	<u>23,100.00</u>	<u>160.42%</u>	<u>17,500.00</u>	<u>-24.24%</u>
Total Contractual Services	<u>69,425.00</u>	<u>113.76%</u>	<u>78,700.00</u>	<u>13.36%</u>
5600 Commodities				
5615 Books and Publications	1,500.00	100.00%	1,600.00	6.67%
5620 Computer Supplies	1,000.00	200.00%	1,000.00	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
13 Building and Planning Department				
5670 Office Supplies	600.00	120.00%	1,000.00	66.67%
5680 Postage	75.00	0.00%	75.00	0.00%
5700 Protective Clothing & Equipment	150.00	300.00%	150.00	0.00%
5715 Small Tools	100.00	0.00%	100.00	0.00%
5720 Stationery	100.00	100.00%	250.00	150.00%
5765 Uniforms	600.00	100.00%	600.00	0.00%
Total Commodities	<u>4,125.00</u>	<u>123.13%</u>	<u>4,775.00</u>	<u>15.76%</u>
5800 Travel				
5810 Conference and Meeting Registration	4,000.00	200.00%	4,000.00	0.00%
5820 Local Mileage, Parking and Tolls	500.00	100.00%	500.00	0.00%
5830 Lodging	1,000.00	166.67%	1,000.00	0.00%
5840 Meals	750.00	150.00%	750.00	0.00%
5850 Purchased Transportation	500.00	0.00%	500.00	0.00%
Total Travel	<u>6,750.00</u>	<u>187.50%</u>	<u>6,750.00</u>	<u>0.00%</u>
5900 Contingency				
5910 Contingencies	2,000.00	0.00%	2,000.00	0.00%
Total Contingency	<u>2,000.00</u>	<u>0.00%</u>	<u>2,000.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6510 Equipment - Communications	150.00	0.00%	150.00	0.00%
6550 Equipment - Office	3,800.00	0.00%	2,500.00	-34.21%
Total Capital Outlay	<u>3,950.00</u>	<u>0.00%</u>	<u>2,650.00</u>	<u>-32.91%</u>
Total Building and Planning Department	<u>596,105.00</u>	<u>102.54%</u>	<u>650,214.04</u>	<u>9.08%</u>
Capital Outlay	3,950.00		2,650.00	
Subtotal	592,155.00		647,564.04	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
14 Information Services Department				
5200-5500 Contractual Services				
5200 Professional Services				
5230 Data Processing	80,000.00	128.00%	80,000.00	0.00%
5299 Other Professional Services		0.00%	125,000.00	0.00%
Total Professional Services	<u>80,000.00</u>	<u>128.00%</u>	<u>205,000.00</u>	<u>156.25%</u>
5300 Repair and Maintenance				
5320 R & M - Data Processing Equipment	9,000.00	156.52%	9,000.00	0.00%
Total Repair and Maintenance	<u>9,000.00</u>	<u>156.52%</u>	<u>9,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5500 ISP's & Data Services	24,000.00	5333.33%	24,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	7,500.00	150.00%	101,600.00	1254.67%
Total Other Contractual	<u>31,500.00</u>	<u>577.98%</u>	<u>125,600.00</u>	<u>298.73%</u>
Total Contractual Services	<u>120,500.00</u>	<u>163.50%</u>	<u>339,600.00</u>	<u>181.83%</u>
5600 Commodities				
5620 Computer Supplies	7,500.00	250.00%	7,500.00	0.00%
5710 Service & Repair Parts	750.00	150.00%	750.00	0.00%
Total Commodities	<u>8,250.00</u>	<u>235.71%</u>	<u>8,250.00</u>	<u>0.00%</u>
5900 Contingency				
5910 Contingencies	2,500.00	0.00%	2,500.00	0.00%
Total Contingency	<u>2,500.00</u>	<u>0.00%</u>	<u>2,500.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6530 Equipment - Data Processing	100,000.00	71.84%	109,000.00	9.00%
Total Capital Outlay	<u>100,000.00</u>	<u>71.84%</u>	<u>109,000.00</u>	<u>9.00%</u>
Total Information Services Department	<u>231,250.00</u>	<u>106.86%</u>	<u>459,350.00</u>	<u>98.64%</u>
Capital Outlay	100,000.00		109,000.00	



Subtotal

131,250.00

350,350.00



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
18 Police Forfeiture Program				
5300 Repair and Maintenance				
5340 R & M - Police Equipment	500.00	100.00%	500.00	0.00%
5380 R & M - Vehicles	500.00	100.00%	500.00	0.00%
Total Repair and Maintenance	<u>1,000.00</u>	<u>100.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5560 Purchased Program Services	1,000.00	0.00%	1,000.00	0.00%
Total Other Contractual	<u>1,000.00</u>	<u>0.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
Total Contractual Services	<u>2,000.00</u>	<u>200.00%</u>	<u>2,000.00</u>	<u>0.00%</u>
5600 Commodities				
5675 Police Supplies	1,000.00	149.93%	1,000.00	0.00%
Total Commodities	<u>1,000.00</u>	<u>149.93%</u>	<u>1,000.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6530 Equipment - Data Processing	1,500.00	150.00%	1,500.00	0.00%
Total Capital Outlay	<u>1,500.00</u>	<u>150.00%</u>	<u>1,500.00</u>	<u>0.00%</u>
Total Police Forfeiture Program	<u>4,500.00</u>	<u>168.73%</u>	<u>4,500.00</u>	<u>0.00%</u>
Capital Outlay	1,500.00		1,500.00	
Subtotal	3,000.00		3,000.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
19 E-911 Program					
5000-5100 Personal Services					
5000 Compensation					
5010 Salary - Elected and Appointed Officials		-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions		-	0.00%	-	0.00%
5020 Wages - Full Time Salaried		-	0.00%	-	0.00%
5025 Wages - Full Time Hourly		179,572.00	233.73%	193,558.00	7.79%
5030 Wages - Part Time Hourly		-	0.00%	-	0.00%
5035 Wages - Seasonal Hourly		-	0.00%	-	0.00%
5040 Wages - Overtime 1.5X		-	0.00%	-	0.00%
5045 Wages - Overtime 2X		-	0.00%	-	0.00%
5050 Wages - Bonus Program		-	0.00%	-	0.00%
5055 Wages - Special Detail		-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation		-	0.00%	-	0.00%
5065 Tuition Reimbursement		-	0.00%	-	0.00%
5070 Uniform Allowance		-	0.00%	-	0.00%
5080 Pension - Regular		-	0.00%	-	0.00%
5085 Pension - Spouse/Dependent		-	0.00%	-	0.00%
5090 Pension - Disability		-	0.00%	-	0.00%
5095 Pension - Refunds		-	0.00%	-	0.00%
5099 Other Compensation		420.00	0.00%	462.00	10.00%
Total Compensation		179,992.00	231.38%	194,020.00	7.79%
5100 Benefits					
5110 Employer FICA / Medicare		2,542.00	42.72%	2,813.00	10.66%
5120 Employer IMRF		-	0.00%	23,069.00	0.00%
5130 Employer Police / Fire Pension		-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D		403.00	232.95%	252.00	-37.47%
5150 Insurance - Group Medical		41,154.00	258.42%	31,445.00	-23.59%
5160 Insurance - Group Dental		2,818.00	126.20%	2,712.00	-3.76%
5170 Insurance - Supplemental Vision		2,189.00	242.15%	-	-100.00%
5175 Insurance - Supplemental Prescrip Drug		945.00	450.00%	-	-100.00%
5180 Insurance - Workers Compensation		-	0.00%	-	0.00%



5190 Insurance - Unemployment Compensation	1,932.00	576.72%	1,932.00	0.00%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	<u>51,983.00</u>	<u>139.74%</u>	<u>62,223.00</u>	<u>19.70%</u>
Total Personal Services	<u>231,975.00</u>	<u>201.73%</u>	<u>256,243.00</u>	<u>10.46%</u>
5200-5500 Contractual Services				
5300 Repair and Maintenance				
5310 R & M - Communications Equipment	10,000.00	100.00%	10,000.00	0.00%
5320 R & M - Data Processing Equipment	2,000.00	100.00%	2,000.00	0.00%
Total Repair and Maintenance	<u>12,000.00</u>	<u>100.00%</u>	<u>12,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5490 Intergovernmental Fees and Dues	2,000.00	100.00%	2,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	20,000.00	108.11%	-	-100.00%
Total Other Contractual	<u>22,000.00</u>	<u>107.32%</u>	<u>2,000.00</u>	<u>-90.91%</u>
Total Contractual Services	<u>34,000.00</u>	<u>104.62%</u>	<u>14,000.00</u>	<u>-58.82%</u>
6000 Capital Outlay				
6510 Equipment - Communications		0.00%		0.00%
6530 Equipment - Data Processing	2,000.00	100.00%	2,000.00	0.00%
Total Capital Outlay	<u>2,000.00</u>	<u>100.00%</u>	<u>2,000.00</u>	<u>0.00%</u>
Total E-911 Program	<u>267,975.00</u>	<u>179.26%</u>	<u>272,243.00</u>	<u>1.59%</u>
Capital Outlay	2,000.00		2,000.00	
Subtotal	265,975.00		270,243.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
20 Police Department					
5000-5100 Personal Services					
5000 Compensation					
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%	
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%	
5020 Wages - Full Time Salaried	400,337.00	412.94%	408,612.00	2.07%	
5025 Wages - Full Time Hourly	2,273,538.00	91.72%	2,229,415.60	-1.94%	
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%	
5035 Wages - Seasonal Hourly	-	0.00%	-	0.00%	
5040 Wages - Overtime 1.5X	143,733.00	88.94%	140,000.00	-2.60%	
5045 Wages - Overtime 2X	-	0.00%	-	0.00%	
5050 Wages - Bonus Program	25,668.00	282.66%	25,000.00	-2.60%	
5055 Wages - Special Detail	-	0.00%	-	0.00%	
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%	
5065 Tuition Reimbursement	1,600.00	0.00%	5,000.00	212.50%	
5070 Uniform Allowance	-	0.00%	-	0.00%	
5080 Pension - Regular	-	0.00%	225,696.97	0.00%	
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%	
5090 Pension - Disability	-	0.00%	-	0.00%	
5095 Pension - Refunds	-	0.00%	-	0.00%	
5099 Other Compensation	12,680.00	0.00%	13,433.00	5.94%	
Total Compensation	2,857,556.00	100.48%	3,047,157.57	6.64%	
5100 Benefits					
5110 Employer FICA / Medicare	38,028.80	81.16%	50,622.67	33.12%	
5120 Employer IMRF	-	0.00%	15,379.22	0.00%	
5130 Employer Police / Fire Pension	-	0.00%	-	0.00%	
5140 Insurance - Group Life and AD&D	3,269.00	90.53%	2,172.00	-33.56%	
5150 Insurance - Group Medical	379,291.48	120.05%	367,938.48	-2.99%	
5160 Insurance - Group Dental	37,423.60	76.42%	26,414.34	-29.42%	
5170 Insurance - Supplemental Vision	21,827.00	121.54%	20,064.00	-8.08%	
5175 Insurance - Supplemental Prescrip Drug	7,380.00	177.19%	-	-100.00%	
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%	
5190 Insurance - Unemployment Compensation	16,928.00	188.84%	16,468.00	-2.72%	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
20 Police Department					
5199 Other Benefits		-	0.00%	-	0.00%
Total Benefits		504,147.88	39.15%	499,058.70	-1.01%
Total Personal Services		3,361,703.88	81.37%	3,546,216.27	5.49%
5200-5500 Contractual Services					
5200 Professional Services					
5280 Medical		600.00	300.00%	800.00	33.33%
5299 Other Professional Services		2,500.00	100.00%	1,700.00	-32.00%
Total Professional Services		3,100.00	114.81%	2,500.00	-19.35%
5300 Repair and Maintenance					
5310 R & M - Communications Equipment		25,000.00	100.00%	17,000.00	-32.00%
5320 R & M - Data Processing Equipment		5,000.00	100.00%	5,000.00	0.00%
5340 R & M - Police Equipment		9,000.00	100.00%	7,000.00	-22.22%
5350 R & M - Office Equipment		6,000.00	120.00%	6,000.00	0.00%
5380 R & M - Vehicles		10,000.00	100.00%	10,000.00	0.00%
5399 R & M - Other Equipment		1,000.00	200.00%	800.00	-20.00%
Total Repair and Maintenance		56,000.00	102.75%	45,800.00	-18.21%
5400 Other Contractual					
5410 Advertising & Legal Publishing		700.00	140.00%	400.00	-42.86%
5460 Equipment Rental		1,000.00	100.00%	700.00	-30.00%
5490 Intergovernmental Fees and Dues		18,600.00	124.00%	15,000.00	-19.35%
5515 Laundry Services		500.00	100.00%	250.00	-50.00%
5540 Printing and Copying Services		4,500.00	150.00%	9,500.00	111.11%
5550 Professional Associations		1,400.00	116.67%	5,500.00	292.86%
5560 Purchased Program Services		14,000.00	175.00%	5,000.00	-64.29%
5580 Telephone - Local, LD, Wireless, Pager		22,000.00	110.00%	-	-100.00%
5590 Training		17,000.00	136.00%	15,000.00	-11.76%
Total Other Contractual		79,700.00	129.17%	51,350.00	-35.57%
Total Contractual Services		138,800.00	116.74%	99,650.00	-28.21%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund				
20 Police Department				
5600 Commodities				
5605 Ammunition and Range Supplies	6,000.00	100.00%	7,000.00	16.67%
5610 Awards	500.00	100.00%	500.00	0.00%
5615 Books and Publications	1,000.00	100.00%	1,000.00	0.00%
5620 Computer Supplies	4,000.00	114.29%	2,000.00	-50.00%
5625 Concessions and Food	7,000.00	116.67%	6,000.00	-14.29%
5630 Copier Supplies	1,500.00	100.00%	1,000.00	-33.33%
5650 Fuel	200.00	100.00%	500.00	150.00%
5670 Office Supplies	2,500.00	100.00%	5,000.00	100.00%
5675 Police Supplies	2,500.00	100.00%	2,500.00	0.00%
5680 Postage	200.00	200.00%	200.00	0.00%
5690 Program Supplies	13,000.00	104.00%	6,500.00	-50.00%
5710 Service & Repair Parts	500.00	100.00%	500.00	0.00%
5720 Stationery	1,000.00	100.00%	800.00	-20.00%
5765 Uniforms	21,000.00	105.00%	19,000.00	-9.52%
5799 Other Materials and Supplies	300.00	100.00%	300.00	0.00%
Total Commodities	61,200.00	105.34%	52,800.00	-13.73%
5800 Travel				
5810 Conference and Meeting Registration	300.00	100.00%	1,000.00	233.33%
5820 Local Mileage, Parking and Tolls	1,500.00	100.00%	1,000.00	-33.33%
5830 Lodging	1,300.00	100.00%	2,500.00	92.31%
5840 Meals	1,300.00	100.00%	1,800.00	38.46%
5850 Purchased Transportation	1,000.00	100.00%	1,000.00	0.00%
Total Travel	5,400.00	100.00%	7,300.00	35.19%
6000 Capital Outlay				
6510 Equipment - Communications	8,000.00	80.00%	7,000.00	-12.50%
6530 Equipment - Data Processing	8,300.00	166.00%	6,000.00	-27.71%
6550 Equipment - Office	5,400.00	108.00%	6,000.00	11.11%
6570 Equipment - Public Safety	7,000.00	175.00%	10,000.00	42.86%
6580 Equipment - Vehicles		0.00%		0.00%
Total Capital Outlay	28,700.00	28.14%	29,000.00	1.05%



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
20 Police Department				
Total Police Department	<u>3,595,803.88</u>	<u>81.43%</u>	<u>3,734,966.27</u>	<u>3.87%</u>
Capital Outlay	28,700.00		29,000.00	
Subtotal	3,567,103.88		3,705,966.27	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
25 Fire Department					
5000-5100 Personal Services					
5000 Compensation					
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%	
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%	
5020 Wages - Full Time Salaried	113,709.00	125.28%	115,071.00	1.20%	
5025 Wages - Full Time Hourly	1,688,912.00	101.50%	1,865,365.26	10.45%	
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%	
5035 Wages - Seasonal Hourly	41,580.00	199.90%	20,000.00	-51.90%	
5040 Wages - Overtime 1.5X	92,400.00	94.92%	90,000.00	-2.60%	
5045 Wages - Overtime 2X	-	0.00%	-	0.00%	
5050 Wages - Bonus Program	12,557.00	837.13%	16,475.64	31.21%	
5055 Wages - Special Detail	-	0.00%	-	0.00%	
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%	
5065 Tuition Reimbursement	21,500.00	0.00%	22,850.00	6.28%	
5070 Uniform Allowance	-	0.00%	-	0.00%	
5080 Pension - Regular	164,418.00	0.00%	180,440.06	9.74%	
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%	
5090 Pension - Disability	-	0.00%	-	0.00%	
5095 Pension - Refunds	-	0.00%	-	0.00%	
5099 Other Compensation	-	0.00%	-	0.00%	
Total Compensation	2,135,076.00	113.91%	2,310,201.96	8.20%	
5100 Benefits					
5110 Employer FICA / Medicare	22,274.00	113.00%	29,006.33	30.23%	
5120 Employer IMRF	-	0.00%	6,780.51	0.00%	
5130 Employer Police / Fire Pension	-	0.00%	-	0.00%	
5140 Insurance - Group Life and AD&D	2,424.00	95.28%	1,584.00	-34.65%	
5150 Insurance - Group Medical	297,550.00	126.58%	289,890.88	-2.57%	
5160 Insurance - Group Dental	28,520.00	79.89%	21,729.69	-23.81%	
5170 Insurance - Supplemental Vision	608.00	4.56%	-	-100.00%	
5175 Insurance - Supplemental Prescrip Drug	225.00	7.26%	-	-100.00%	
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%	
5190 Insurance - Unemployment Compensation	11,960.00	228.42%	11,960.00	0.00%	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
25 Fire Department					
5199 Other Benefits		-	0.00%	-	0.00%
Total Benefits		363,561.00	53.37%	360,951.41	-0.72%
Total Personal Services		2,498,637.00	97.77%	2,671,153.37	6.90%
5200-5500 Contractual Services					
5200 Professional Services					
5280 Medical		59,132.50	1971.08%	15,000.00	-74.63%
Total Professional Services		59,132.50	1971.08%	15,000.00	-74.63%
5300 Repair and Maintenance					
5305 R & M - Buildings		10,000.00	100.00%	15,000.00	50.00%
5310 R & M - Communications Equipment		3,500.00	175.00%	3,500.00	0.00%
5330 R & M - Fire & EMS Equipment		6,000.00	100.00%	6,000.00	0.00%
5350 R & M - Office Equipment		2,160.00	98.18%	2,400.00	11.11%
5380 R & M - Vehicles		120.00	120.00%	120.00	0.00%
5399 R & M - Other Equipment		15,000.00	600.00%	15,000.00	0.00%
Total Repair and Maintenance		36,780.00	161.32%	42,020.00	14.25%
5400 Other Contractual					
5410 Advertising & Legal Publishing		1,500.00	0.00%	1,000.00	-33.33%
5490 Intergovernmental Fees and Dues		22,900.00	109.05%	22,500.00	-1.75%
5510 Janitorial		8,000.00	0.00%	8,000.00	0.00%
5540 Printing and Copying Services		375.00	20.83%	250.00	-33.33%
5550 Professional Associations		2,011.00	100.55%	2,000.00	-0.55%
5560 Purchased Program Services		2,300.00	0.00%	2,000.00	-13.04%
5580 Telephone - Local, LD, Wireless, Pager		8,800.00	102.33%	-	-100.00%
5590 Training		2,500.00	13.89%	3,000.00	20.00%
Total Other Contractual		48,386.00	94.14%	38,750.00	-19.91%
Total Contractual Services		144,298.50	186.92%	95,770.00	-33.63%
5600 Commodities					
5615 Books and Publications		2,500.00	125.00%	2,500.00	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
25 Fire Department					
5620 Computer Supplies		1,000.00	100.00%	1,000.00	0.00%
5625 Concessions and Food		350.00	116.67%	350.00	0.00%
5630 Copier Supplies		2,400.00	436.36%	2,750.00	14.58%
5640 EMS Supplies		20,000.00	100.00%	20,000.00	0.00%
5645 Firefighting Supplies		18,000.00	300.00%	20,000.00	11.11%
5670 Office Supplies		2,500.00	100.00%	2,500.00	0.00%
5680 Postage		200.00	200.00%	100.00	-50.00%
5690 Program Supplies		10,000.00	71.43%	10,000.00	0.00%
5710 Service & Repair Parts		650.00	130.00%	650.00	0.00%
5715 Small Tools		600.00	100.00%	600.00	0.00%
5720 Stationery			0.00%		0.00%
5760 Training Supplies		3,000.00	300.00%	3,000.00	0.00%
5765 Uniforms		20,000.00	100.00%	20,000.00	0.00%
Total Commodities		81,200.00	118.11%	83,450.00	2.77%
5800 Travel					
5810 Conference and Meeting Registration		4,200.00	210.00%	3,000.00	-28.57%
5820 Local Mileage, Parking and Tolls		100.00	100.00%	250.00	150.00%
5830 Lodging		9,000.00	900.00%	5,000.00	-44.44%
5840 Meals		3,900.00	1444.44%	2,500.00	-35.90%
Total Travel		17,200.00	510.39%	10,750.00	-37.50%
6000 Capital Outlay					
6570 Equipment - Public Safety			0.00%		0.00%
6580 Equipment - Vehicles			0.00%		0.00%
6599 Equipment - Other			0.00%		0.00%
Total Capital Outlay		-	0.00%	-	0.00%
Total Fire Department		2,741,335.50	99.15%	2,861,123.37	4.37%
Capital Outlay		-		-	



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
25 Fire Department				
Subtotal	2,741,335.50		2,861,123.37	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
30 Public Works - Administrative					
5000-5100 Personal Services					
5000 Compensation					
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%	
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%	
5020 Wages - Full Time Salaried	116,999.00	174.83%	134,781.00	15.20%	
5025 Wages - Full Time Hourly	869,951.00	2994.36%	771,230.00	-11.35%	
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%	
5035 Wages - Seasonal Hourly	20,944.00	0.00%	21,600.00	3.13%	
5040 Wages - Overtime 1.5X	50,189.00	9416.32%	49,571.00	-1.23%	
5045 Wages - Overtime 2X	-	0.00%	-	0.00%	
5050 Wages - Bonus Program	5,133.00	1322.94%	5,000.00	-2.59%	
5055 Wages - Special Detail	-	0.00%	-	0.00%	
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%	
5065 Tuition Reimbursement	2,800.00	0.00%	2,800.00	0.00%	
5070 Uniform Allowance	3,500.00	0.00%	2,050.00	-41.43%	
5080 Pension - Regular	3,345.00	0.00%	13,045.50	290.00%	
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%	
5090 Pension - Disability	-	0.00%	-	0.00%	
5095 Pension - Refunds	-	0.00%	-	0.00%	
5099 Other Compensation	-	0.00%	-	0.00%	
Total Compensation	1,072,861.00	1107.22%	1,000,077.50	-6.78%	
5100 Benefits					
5110 Employer FICA / Medicare	79,961.00	981.72%	76,506.00	-4.32%	
5120 Employer IMRF	122,483.00	955.11%	115,746.14	-5.50%	
5125 Employer SEIU pension	-	0.00%	-	0.00%	
5140 Insurance - Group Life and AD&D	9,927.00	6446.10%	1,302.00	-86.88%	
5150 Insurance - Group Medical	184,813.00	3454.45%	172,159.33	-6.85%	
5160 Insurance - Group Dental	17,046.00	1930.46%	11,560.80	-32.18%	
5170 Insurance - Supplemental Vision	13,072.00	4097.81%	-	-100.00%	
5175 Insurance - Supplemental Prescrip Drug	3,600.00	5142.86%	-	-100.00%	
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%	



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
30 Public Works - Administrative				
5190 Insurance - Unemployment Compensation	8,510.00	3260.54%	7,590.00	-10.81%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	<u>439,412.00</u>	<u>1392.88%</u>	<u>384,864.27</u>	<u>-12.41%</u>
Total Personal Services	<u>1,512,273.00</u>	<u>1177.38%</u>	<u>1,384,941.77</u>	<u>-8.42%</u>
5200-5500 Contractual Services				
5200 Professional Services				
5240 Engineering and Architectural	1,000.00	100.00%	1,000.00	0.00%
5280 Medical	1,500.00	100.00%	1,500.00	0.00%
5299 Other Professional Services	1,000.00	100.00%	1,000.00	0.00%
Total Professional Services	<u>3,500.00</u>	<u>100.00%</u>	<u>3,500.00</u>	<u>0.00%</u>
5300 Repair and Maintenance				
5310 R & M - Communications Equipment	1,500.00	100.00%	1,500.00	0.00%
5350 R & M - Office Equipment	700.00	100.00%	700.00	0.00%
5380 R & M - Vehicles	150.00	100.00%	150.00	0.00%
Total Repair and Maintenance	<u>2,350.00</u>	<u>100.00%</u>	<u>2,350.00</u>	<u>0.00%</u>
5400 Other Contractual				
5410 Advertising & Legal Publishing	2,000.00	100.00%	1,000.00	-50.00%
5490 Intergovernmental Fees and Dues	200.00	100.00%	-	-100.00%
5510 Janitorial	12,000.00	0.00%	12,000.00	0.00%
5515 Laundry Services	10,000.00	5000.00%	12,000.00	20.00%
5540 Printing and Copying Services	1,000.00	100.00%	1,000.00	0.00%
5550 Professional Associations	250.00	100.00%	350.00	40.00%
5580 Telephone - Local, LD, Wireless, Pager	5,500.00	100.00%	-	-100.00%
5590 Training	8,500.00	0.00%	8,500.00	0.00%
5595 Utilities Location Service	7,500.00	0.00%	3,000.00	-60.00%
Total Other Contractual	<u>46,950.00</u>	<u>513.11%</u>	<u>37,850.00</u>	<u>-19.38%</u>
Total Contractual Services	<u>52,800.00</u>	<u>352.00%</u>	<u>43,700.00</u>	<u>-17.23%</u>
5600 Commodities				



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
30 Public Works - Administrative				
5615 Books and Publications	50.00	100.00%	150.00	200.00%
5620 Computer Supplies	1,000.00	100.00%	1,000.00	0.00%
5630 Copier Supplies	500.00	100.00%	500.00	0.00%
5670 Office Supplies	2,000.00	100.00%	2,000.00	0.00%
5680 Postage	150.00	100.00%	150.00	0.00%
5690 Program Supplies	3,000.00	100.00%	3,000.00	0.00%
5700 Protective Clothing & Equipment	1,000.00	100.00%	1,000.00	0.00%
5710 Service & Repair Parts	500.00	100.00%	500.00	0.00%
5799 Other Materials and Supplies	100.00	100.00%	100.00	0.00%
Total Commodities	<u>8,300.00</u>	<u>100.00%</u>	<u>8,400.00</u>	<u>1.20%</u>
5800 Travel				
5810 Conference and Meeting Registration	2,500.00	0.00%	2,500.00	0.00%
5820 Local Mileage, Parking and Tolls	100.00	100.00%	100.00	0.00%
5840 Meals	25.00	100.00%	500.00	1900.00%
Total Travel	<u>2,625.00</u>	<u>2100.00%</u>	<u>3,100.00</u>	<u>18.10%</u>
6000 Capital Outlay				
6510 Equipment - Communications	500.00	166.67%	500.00	0.00%
6550 Equipment - Office	500.00	100.00%	500.00	0.00%
Total Capital Outlay	<u>1,000.00</u>	<u>125.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
Total Public Works - Administrative	<u>1,576,998.00</u>	<u>1032.95%</u>	<u>1,441,141.77</u>	<u>-8.61%</u>
Capital Outlay	1,000.00		1,000.00	
Subtotal	1,575,998.00		1,440,141.77	



Village of Brookfield, Illinois
Budget Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
31 Building Maintenance				
5000-5100 Personal Services				
5000 Compensation				
5025 Wages - Full Time Hourly		0.00%		0.00%
5040 Wages - Overtime 1.5X		0.00%		0.00%
5045 Wages - Overtime 2X		0.00%		0.00%
5050 Wages - Bonus Program		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5120 Employer IMRF		0.00%		0.00%
5125 Employer SEIU pension		0.00%		0.00%
5140 Insurance - Group Life and AD&D		0.00%		0.00%
5150 Insurance - Group Medical		0.00%		0.00%
5160 Insurance - Group Dental		0.00%		0.00%
5170 Insurance - Supplemental Vision		0.00%		0.00%
5175 Insurance - Supplemental Prescrip Drug		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5200-5500 Contractual Services				
5200 Professional Services				
5240 Engineering and Architectural	5,000.00	100.00%	5,000.00	0.00%
Total Professional Services	5,000.00	100.00%	5,000.00	0.00%
5300 Repair and Maintenance				
5305 R & M - Buildings	-	0.00%	20,000.00	0.00%
5310 R & M - Communications Equipment	500.00	100.00%	500.00	0.00%
5399 R & M - Other Equipment	500.00	100.00%	1,000.00	100.00%
Total Repair and Maintenance	1,000.00	9.09%	21,500.00	2050.00%



Village of Brookfield, Illinois
 Budget Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
31 Building Maintenance				
5400 Other Contractual				
5475 Forestry & Landscaping Services	12,550.00	100.00%	14,000.00	11.55%
5490 Intergovernmental Fees and Dues	100.00	100.00%	300.00	200.00%
5510 Janitorial		0.00%		0.00%
5515 Laundry Services	-	0.00%	-	0.00%
5590 Training	100.00	100.00%	450.00	350.00%
Total Other Contractual	<u>12,750.00</u>	<u>71.83%</u>	<u>14,750.00</u>	<u>15.69%</u>
Total Contractual Services	<u>18,750.00</u>	<u>55.56%</u>	<u>41,250.00</u>	<u>120.00%</u>
5600 Commodities				
5690 Program Supplies	3,000.00	22.22%	3,000.00	0.00%
5710 Service & Repair Parts	1,000.00	100.00%	1,500.00	50.00%
5715 Small Tools	200.00	100.00%	500.00	150.00%
5770 Utilities - Village Buildings	5,000.00	100.00%	5,000.00	0.00%
Total Commodities	<u>9,200.00</u>	<u>46.70%</u>	<u>10,000.00</u>	<u>8.70%</u>
6000 Capital Outlay				
6200 Building Acquisition/Const/Improvements	10,000.00	19.61%	22,000.00	120.00%
6599 Equipment - Other	5,900.00	100.00%	5,000.00	-15.25%
Total Capital Outlay	<u>15,900.00</u>	<u>27.94%</u>	<u>27,000.00</u>	<u>69.81%</u>
Total Building Maintenance	<u>43,850.00</u>	<u>26.28%</u>	<u>78,250.00</u>	<u>78.45%</u>
Capital Outlay	15,900.00		27,000.00	
Subtotal	27,950.00		51,250.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
32 Commuter Rail Station Maintenance				
5000-5100 Personal Services				
5000 Compensation				
5025 Wages - Full Time Hourly		0.00%		0.00%
5040 Wages - Overtime 1.5X		0.00%		0.00%
5045 Wages - Overtime 2X		0.00%		0.00%
5050 Wages - Bonus Program		0.00%		0.00%
Total Compensation	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5120 Employer IMRF		0.00%		0.00%
5125 Employer SEIU pension		0.00%		0.00%
5140 Insurance - Group Life and AD&D		0.00%		0.00%
5150 Insurance - Group Medical		0.00%		0.00%
5160 Insurance - Group Dental		0.00%		0.00%
5170 Insurance - Supplemental Vision		0.00%		0.00%
5175 Insurance - Supplemental Prescrip Drug		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
5199 Other Benefits		0.00%		0.00%
Total Benefits	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total Personal Services	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5200-5500 Contractual Services				
5200 Professional Services				
5240 Engineering and Architectural	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total Professional Services	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5300 Repair and Maintenance				
5305 R & M - Buildings	<u>2,000.00</u>	<u>100.00%</u>	<u>2,000.00</u>	<u>0.00%</u>
Total Repair and Maintenance	<u>2,000.00</u>	<u>100.00%</u>	<u>2,000.00</u>	<u>0.00%</u>



5400 Other Contractual				
5475 Forestry & Landscaping Services	4,000.00	200.00%	6,000.00	50.00%
5510 Janitorial		0.00%		0.00%
5540 Printing and Copying Services	1,000.00	100.00%	500.00	-50.00%
Total Other Contractual	<u>5,000.00</u>	<u>135.14%</u>	<u>6,500.00</u>	<u>30.00%</u>
Total Contractual Services	<u>7,000.00</u>	<u>27.24%</u>	<u>8,500.00</u>	<u>21.43%</u>
5600 Commodities				
5690 Program Supplies	500.00	100.00%	500.00	0.00%
Total Commodities	<u>500.00</u>	<u>100.00%</u>	<u>500.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6200 Building Acquisition/Const/Improvements		0.00%		0.00%
Total Capital Outlay	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total Commuter Rail Station Maintenance	<u>7,500.00</u>	<u>8.30%</u>	<u>9,000.00</u>	<u>20.00%</u>
Capital Outlay	-		-	
Subtotal	7,500.00		9,000.00	



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
33 Forestry				
5000-5100 Personal Services				
5000 Compensation				
5025 Wages - Full Time Hourly		0.00%		0.00%
5040 Wages - Overtime 1.5X		0.00%		0.00%
5045 Wages - Overtime 2X		0.00%		0.00%
5050 Wages - Bonus Program		0.00%		0.00%
Total Compensation	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5120 Employer IMRF		0.00%		0.00%
5125 Employer SEIU pension		0.00%		0.00%
5140 Insurance - Group Life and AD&D		0.00%		0.00%
5150 Insurance - Group Medical		0.00%		0.00%
5160 Insurance - Group Dental		0.00%		0.00%
5170 Insurance - Supplemental Vision		0.00%		0.00%
5175 Insurance - Supplemental Prescrip Drug		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
5199 Other Benefits		0.00%		0.00%
Total Benefits	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total Personal Services	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5200-5500 Contractual Services				
5300 Repair and Maintenance				
5360 R & M - Public Works Equipment	<u>1,000.00</u>	<u>100.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
Total Repair and Maintenance	<u>1,000.00</u>	<u>100.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5460 Equipment Rental	<u>1,000.00</u>	<u>100.00%</u>	<u>1,000.00</u>	<u>0.00%</u>
5475 Forestry & Landscaping Services	<u>150,000.00</u>	<u>93.75%</u>	<u>175,000.00</u>	<u>16.67%</u>



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
33 Forestry				
5515 Laundry Services	-	0.00%	-	0.00%
5550 Professional Associations	1,500.00	250.00%	1,500.00	0.00%
5560 Purchased Program Services	7,000.00	100.00%	7,000.00	0.00%
5580 Telephone - Local, LD, Wireless, Pager	700.00	100.00%		-100.00%
5590 Training	1,000.00	200.00%	1,000.00	0.00%
Total Other Contractual	<u>161,200.00</u>	<u>94.43%</u>	<u>185,500.00</u>	<u>15.07%</u>
Total Contractual Services	<u>162,200.00</u>	<u>94.47%</u>	<u>186,500.00</u>	<u>14.98%</u>
5600 Commodities				
5615 Books and Publications	100.00	100.00%	100.00	0.00%
5655 Landscaping Supplies	20,000.00	181.82%	20,000.00	0.00%
5690 Program Supplies	3,000.00	100.00%	3,000.00	0.00%
5700 Protective Clothing & Equipment	500.00	100.00%	2,000.00	300.00%
5710 Service & Repair Parts	1,000.00	100.00%	1,000.00	0.00%
5715 Small Tools	2,000.00	100.00%	2,000.00	0.00%
5765 Uniforms	500.00	100.00%	500.00	0.00%
Total Commodities	<u>27,100.00</u>	<u>149.72%</u>	<u>28,600.00</u>	<u>5.54%</u>
5800 Travel				
5810 Conference and Meeting Registration	300.00	100.00%	575.00	91.67%
5820 Local Mileage, Parking and Tolls	50.00	100.00%	50.00	0.00%
5840 Meals	50.00	100.00%	500.00	900.00%
Total Travel	<u>400.00</u>	<u>100.00%</u>	<u>1,125.00</u>	<u>181.25%</u>
Total Forestry	<u>189,700.00</u>	<u>32.78%</u>	<u>216,225.00</u>	<u>13.98%</u>
Capital Outlay	-		-	
Subtotal	189,700.00		216,225.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account	FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund				
34 Vehicle Maintenance				
5000-5100 Personal Services				
5000 Compensation				
5025 Wages - Full Time Hourly		0.00%		0.00%
5040 Wages - Overtime 1.5X		0.00%		0.00%
5045 Wages - Overtime 2X		0.00%		0.00%
5050 Wages - Bonus Program		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5120 Employer IMRF		0.00%		0.00%
5125 Employer SEIU pension		0.00%		0.00%
5140 Insurance - Group Life and AD&D		0.00%		0.00%
5150 Insurance - Group Medical		0.00%		0.00%
5160 Insurance - Group Dental		0.00%		0.00%
5170 Insurance - Supplemental Vision		0.00%		0.00%
5175 Insurance - Supplemental Prescrip Drug		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5200-5500 Contractual Services				
5300 Repair and Maintenance				
5310 R & M - Communications Equipment	5,000.00	250.00%	5,000.00	0.00%
5360 R & M - Public Works Equipment	5,000.00	100.00%	5,000.00	0.00%
5380 R & M - Vehicles	15,000.00	100.00%	15,000.00	0.00%
5399 R & M - Other Equipment	1,000.00	100.00%	2,500.00	150.00%
Total Repair and Maintenance	26,000.00	113.04%	27,500.00	5.77%
5400 Other Contractual				



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
34 Vehicle Maintenance				
5450 Contract Labor	25,000.00	0.00%	25,000.00	0.00%
5460 Equipment Rental	500.00	100.00%	500.00	0.00%
5515 Laundry Services	-	0.00%	375.00	0.00%
5560 Purchased Program Services	100.00	100.00%	450.00	350.00%
5590 Training	1,000.00	100.00%	1,000.00	0.00%
5599 Other Contractual	10,000.00	100.00%	12,000.00	20.00%
Total Other Contractual	<u>36,600.00</u>	<u>279.39%</u>	<u>39,325.00</u>	<u>7.45%</u>
Total Contractual Services	<u>62,600.00</u>	<u>173.41%</u>	<u>66,825.00</u>	<u>6.75%</u>
5600 Commodities				
5615 Books and Publications	350.00	100.00%	350.00	0.00%
5650 Fuel	275,000.00	100.00%	165,000.00	-40.00%
5660 Lubricants and Fluids	6,000.00	100.00%	6,000.00	0.00%
5680 Postage	100.00	100.00%	100.00	0.00%
5690 Program Supplies	8,000.00	100.00%	8,000.00	0.00%
5700 Protective Clothing & Equipment	200.00	100.00%	500.00	150.00%
5710 Service & Repair Parts	60,000.00	100.00%	66,000.00	10.00%
5715 Small Tools	6,000.00	200.00%	3,000.00	-50.00%
5765 Uniforms	300.00	100.00%	300.00	0.00%
Total Commodities	<u>355,950.00</u>	<u>100.85%</u>	<u>249,250.00</u>	<u>-29.98%</u>
5800 Travel				
5820 Local Mileage, Parking and Tolls	200.00	100.00%	200.00	0.00%
Total Travel	<u>200.00</u>	<u>100.00%</u>	<u>200.00</u>	<u>0.00%</u>
6000 Capital Outlay				
6599 Equipment - Other		0.00%	200.00	0.00%
Total Capital Outlay	<u>-</u>	<u>0.00%</u>	<u>200.00</u>	<u>0.00%</u>
Total Vehicle Maintenance	<u>418,750.00</u>	<u>75.87%</u>	<u>316,475.00</u>	<u>-24.42%</u>



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
34 Vehicle Maintenance				
Capital Outlay	-		200.00	
Subtotal	418,750.00		316,275.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>		<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund					
35 Park Maintenance					
5000-5100 Personal Services					
5000 Compensation					
5025 Wages - Full Time Hourly			0.00%		0.00%
5035 Wages - Seasonal Hourly			0.00%		0.00%
5040 Wages - Overtime 1.5X			0.00%		0.00%
5045 Wages - Overtime 2X			0.00%		0.00%
Total Compensation		-	0.00%	-	0.00%
5100 Benefits					
5110 Employer FICA / Medicare			0.00%		0.00%
5120 Employer IMRF			0.00%		0.00%
5125 Employer SEIU pension			0.00%		0.00%
5140 Insurance - Group Life and AD&D			0.00%		0.00%
5150 Insurance - Group Medical			0.00%		0.00%
5160 Insurance - Group Dental			0.00%		0.00%
5170 Insurance - Supplemental Vision			0.00%		0.00%
5175 Insurance - Supplemental Prescrip Drug			0.00%		0.00%
5180 Insurance - Workers Compensation			0.00%		0.00%
5190 Insurance - Unemployment Compensation			0.00%		0.00%
5199 Other Benefits			0.00%		0.00%
Total Benefits		-	0.00%	-	0.00%
Total Personal Services		-	0.00%	-	0.00%
5200-5500 Contractual Services					
5200 Professional Services					
5240 Engineering and Architectural		2,000.00	100.00%	2,000.00	0.00%
Total Professional Services		2,000.00	100.00%	2,000.00	0.00%
5300 Repair and Maintenance					
5305 R & M - Buildings		6,000.00	120.00%	6,250.00	4.17%
5370 R & M - Recreation Equipment		5,000.00	100.00%	5,000.00	0.00%
Total Repair and Maintenance		11,000.00	110.00%	11,250.00	2.27%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
35 Park Maintenance				
5400 Other Contractual				
5460 Equipment Rental	10,000.00	0.00%	10,000.00	0.00%
5510 Janitorial		0.00%	3,500.00	0.00%
5515 Laundry Services	-	0.00%	-	0.00%
5560 Purchased Program Services	3,000.00	100.00%	3,000.00	0.00%
Total Other Contractual	<u>13,000.00</u>	<u>85.81%</u>	<u>16,500.00</u>	<u>26.92%</u>
Total Contractual Services	<u>26,000.00</u>	<u>95.76%</u>	<u>29,750.00</u>	<u>14.42%</u>
5600 Commodities				
5655 Landscaping Supplies	500.00	100.00%	500.00	0.00%
5690 Program Supplies	8,000.00	100.00%	8,000.00	0.00%
5710 Service & Repair Parts	1,000.00	100.00%	1,000.00	0.00%
5715 Small Tools	100.00	100.00%	500.00	400.00%
5765 Uniforms	200.00	100.00%	200.00	0.00%
Total Commodities	<u>9,800.00</u>	<u>100.00%</u>	<u>10,200.00</u>	<u>4.08%</u>
6000 Capital Outlay				
6200 Building Acquisition/Const/Improvements		0.00%		0.00%
6350 Park Construction / Improvements	40,000.00	50.00%	40,000.00	0.00%
Total Capital Outlay	<u>40,000.00</u>	<u>43.57%</u>	<u>40,000.00</u>	<u>0.00%</u>
Total Park Maintenance	<u>75,800.00</u>	<u>37.95%</u>	<u>79,950.00</u>	<u>5.47%</u>
Capital Outlay	40,000.00		40,000.00	
Subtotal	35,800.00		39,950.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>		<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund					
36 Street Maintenance					
5000-5100 Personal Services					
5000 Compensation					
5025 Wages - Full Time Hourly			0.00%		0.00%
5035 Wages - Seasonal Hourly			0.00%		0.00%
5040 Wages - Overtime 1.5X			0.00%		0.00%
5045 Wages - Overtime 2X			0.00%		0.00%
5050 Wages - Bonus Program			0.00%		0.00%
Total Compensation		<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5100 Benefits					
5110 Employer FICA / Medicare			0.00%		0.00%
5120 Employer IMRF			0.00%		0.00%
5125 Employer SEIU pension			0.00%		0.00%
5140 Insurance - Group Life and AD&D			0.00%		0.00%
5150 Insurance - Group Medical			0.00%		0.00%
5160 Insurance - Group Dental			0.00%		0.00%
5170 Insurance - Supplemental Vision			0.00%		0.00%
5175 Insurance - Supplemental Prescrip Drug			0.00%		0.00%
5180 Insurance - Workers Compensation			0.00%		0.00%
5190 Insurance - Unemployment Compensation			0.00%		0.00%
5199 Other Benefits			0.00%		0.00%
Total Benefits		<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total Personal Services		<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
5200-5500 Contractual Services					
5200 Professional Services					
5240 Engineering and Architectural		<u>5,000.00</u>	<u>100.00%</u>	<u>5,000.00</u>	<u>0.00%</u>
Total Professional Services		<u>5,000.00</u>	<u>100.00%</u>	<u>5,000.00</u>	<u>0.00%</u>
5300 Repair and Maintenance					
5399 R & M - Other Equipment		<u>500.00</u>	<u>100.00%</u>	<u>500.00</u>	<u>0.00%</u>
Total Repair and Maintenance		<u>500.00</u>	<u>100.00%</u>	<u>500.00</u>	<u>0.00%</u>



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
36 Street Maintenance					
5400 Other Contractual					
5450 Contract Labor	500.00	100.00%	500.00	0.00%	
5460 Equipment Rental	2,500.00	100.00%	2,500.00	0.00%	
5490 Intergovernmental Fees and Dues	100.00	100.00%	300.00	200.00%	
5515 Laundry Services	-	0.00%	-	0.00%	
5540 Printing and Copying Services	2,000.00	100.00%	2,000.00	0.00%	
5560 Purchased Program Services	4,000.00	100.00%	4,000.00	0.00%	
5570 Street Light & Traffic Signals	60,000.00	120.00%	60,000.00	0.00%	
5580 Telephone - Local, LD, Wireless, Pager	600.00	100.00%	-	-100.00%	
5590 Training	1,300.00	260.00%	1,300.00	0.00%	
5599 Other Contractual	500.00	100.00%	500.00	0.00%	
Total Other Contractual	71,500.00	113.13%	71,100.00	-0.56%	
Total Contractual Services					
	77,000.00	112.08%	76,600.00	-0.52%	
5600 Commodities					
5655 Landscaping Supplies	3,000.00	100.00%	3,000.00	0.00%	
5680 Postage	3,000.00	100.00%	3,000.00	0.00%	
5690 Program Supplies	18,500.00	100.00%	18,500.00	0.00%	
5700 Protective Clothing & Equipment	500.00	100.00%	1,500.00	200.00%	
5710 Service & Repair Parts	5,000.00	100.00%	5,000.00	0.00%	
5715 Small Tools	500.00	100.00%	500.00	0.00%	
5730 Street Materials - Aggregate	10,000.00	166.67%	4,000.00	-60.00%	
5735 Street Materials - Bituminum	8,000.00	100.00%	10,000.00	25.00%	
5745 Street Materials - Salt and Sand	50,000.00	71.43%	150,000.00	200.00%	
5750 Street Materials - Signs and Barricades	15,000.00	150.00%	22,000.00	46.67%	
5755 Street Materials - Other	7,500.00	100.00%	7,500.00	0.00%	
5765 Uniforms	500.00	100.00%	500.00	0.00%	
5775 Utilities - Public Way	135,000.00	100.00%	135,000.00	0.00%	
5799 Other Materials and Supplies	500.00	500.00%	400.00	-20.00%	
Total Commodities	257,000.00	96.04%	360,900.00	40.43%	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>		<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund					
36 Street Maintenance					
6000 Capital Outlay					
6300 Street System Construction/Improvements		160,000.00	100.00%	75,000.00	-53.13%
6520 Equipment - Construction			0.00%		0.00%
Total Capital Outlay		160,000.00	95.75%	75,000.00	-53.13%
Total Street Maintenance		494,000.00	44.57%	512,500.00	3.74%
Capital Outlay		160,000.00		75,000.00	
Subtotal		334,000.00		437,500.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
40 Parks and Recreation - Administrative				
5000-5100 Personal Services				
5000 Compensation				
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%
5020 Wages - Full Time Salaried	-	0.00%	-	0.00%
5025 Wages - Full Time Hourly	141,625.00	0.00%	143,463.00	1.30%
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%
5035 Wages - Seasonal Hourly	75,973.00	0.00%	74,000.00	-2.60%
5040 Wages - Overtime 1.5X	-	0.00%	-	0.00%
5045 Wages - Overtime 2X	-	0.00%	-	0.00%
5050 Wages - Bonus Program	-	0.00%	-	0.00%
5055 Wages - Special Detail	-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%
5065 Tuition Reimbursement	-	0.00%	-	0.00%
5070 Uniform Allowance	-	0.00%	-	0.00%
5080 Pension - Regular	-	0.00%	-	0.00%
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%
5090 Pension - Disability	-	0.00%	-	0.00%
5095 Pension - Refunds	-	0.00%	-	0.00%
5099 Other Compensation	-	0.00%	-	0.00%
Total Compensation	217,598.00	248.37%	217,463.00	-0.06%
5100 Benefits				
5110 Employer FICA / Medicare	16,214.00	241.93%	16,635.92	2.60%
5120 Employer IMRF	25,455.00	398.42%	17,057.75	-32.99%
5130 Employer Police / Fire Pension	-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D	272.00	283.33%	60.00	-77.94%
5150 Insurance - Group Medical	13,685.00	120.46%	14,244.76	4.09%
5160 Insurance - Group Dental	1,632.00	85.89%	700.78	-57.06%
5170 Insurance - Supplemental Vision	-	0.00%	-	0.00%
5175 Insurance - Supplemental Prescrip Drug	-	0.00%	-	0.00%
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
01 General Fund					
40 Parks and Recreation - Administrative					
5190 Insurance - Unemployment Compensation		1,840.00	263.23%	1,840.00	0.00%
5199 Other Benefits		-	0.00%	-	0.00%
Total Benefits		59,098.00	195.03%	50,539.21	-14.48%
Total Personal Services		276,696.00	234.66%	268,002.21	-3.14%
5200-5500 Contractual Services					
5200 Professional Services					
5280 Medical		3,100.00	0.00%	3,100.00	0.00%
Total Professional Services		3,100.00	0.00%	3,100.00	0.00%
5300 Repair and Maintenance					
5350 R & M - Office Equipment		300.00	100.00%	300.00	0.00%
5370 R & M - Recreation Equipment		1,800.00	103.45%	1,800.00	0.00%
Total Repair and Maintenance		2,100.00	102.94%	2,100.00	0.00%
5400 Other Contractual					
5410 Advertising & Legal Publishing		700.00	233.33%	500.00	-28.57%
5460 Equipment Rental		400.00	20.00%	500.00	25.00%
5540 Printing and Copying Services		375.00	0.00%	400.00	6.67%
5550 Professional Associations		855.00	112.50%	1,085.00	26.90%
5560 Purchased Program Services		60,000.00	857.14%	65,000.00	8.33%
5580 Telephone - Local, LD, Wireless, Pager		1,500.00	100.00%	-	-100.00%
5590 Training		300.00	120.00%	300.00	0.00%
Total Other Contractual		64,130.00	543.01%	67,785.00	5.70%
Total Contractual Services		69,330.00	500.58%	72,985.00	5.27%
5600 Commodities					
5615 Books and Publications		150.00	100.00%	150.00	0.00%
5620 Computer Supplies		700.00	100.00%	350.00	-50.00%
5625 Concessions and Food		300.00	120.00%	350.00	16.67%
5630 Copier Supplies			0.00%	-	0.00%
5670 Office Supplies		400.00	160.00%	400.00	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
40 Parks and Recreation - Administrative				
5680 Postage	3,500.00	87.50%	3,375.00	-3.57%
5690 Program Supplies	1,000.00	64.52%	940.00	-6.00%
5765 Uniforms	150.00	0.00%	500.00	233.33%
5799 Other Materials and Supplies	1,000.00	0.00%	1,000.00	0.00%
Total Commodities	<u>7,200.00</u>	<u>102.13%</u>	<u>7,065.00</u>	<u>-1.88%</u>
5800 Travel				
5810 Conference and Meeting Registration	675.00	168.75%	700.00	3.70%
5850 Purchased Transportation	250.00	0.00%	200.00	-20.00%
Total Travel	<u>925.00</u>	<u>231.25%</u>	<u>900.00</u>	<u>-2.70%</u>
6000 Capital Outlay				
6200 Building Acquisition/Const/Improvements	12,500.00	290.70%	12,500.00	0.00%
Total Capital Outlay	<u>12,500.00</u>	<u>290.70%</u>	<u>12,500.00</u>	<u>0.00%</u>
Total Parks and Recreation - Administrative	<u>366,651.00</u>	<u>255.48%</u>	<u>361,452.21</u>	<u>-1.42%</u>
Capital Outlay	12,500.00		12,500.00	
Subtotal	354,151.00		348,952.21	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
41 Youth Recreation Programs				
5000-5100 Personal Services				
5000 Compensation				
5035 Wages - Seasonal Hourly		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5200-5500 Contractual Services				
5400 Other Contractual				
5410 Advertising & Legal Publishing	600.00	0.00%	250.00	-58.33%
5590 Training	165.00	0.00%	200.00	21.21%
Total Other Contractual	765.00	0.00%	450.00	-41.18%
Total Contractual Services	765.00	0.00%	450.00	-41.18%
5600 Commodities				
5690 Program Supplies	3,000.00	111.11%	3,000.00	0.00%
Total Commodities	3,000.00	111.11%	3,000.00	0.00%
Total Youth Recreation Programs	3,765.00	9.56%	3,450.00	-8.37%
Capital Outlay	-		-	
Subtotal	3,765.00		3,450.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
42 Youth Sports Programs				
5000-5100 Personal Services				
5000 Compensation				
5035 Wages - Seasonal Hourly		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5600 Commodities				
5690 Program Supplies	1,045.00	348.33%	600.00	-42.58%
Total Commodities	1,045.00	348.33%	600.00	-42.58%
Total Youth Sports Programs	1,045.00	70.70%	600.00	-42.58%
Capital Outlay	-		-	
Subtotal	1,045.00		600.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
43 Summer Camp Programs				
5000-5100 Personal Services				
5000 Compensation				
5035 Wages - Seasonal Hourly		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5200-5500 Contractual Services				
5400 Other Contractual				
5470 Facility Rental	475.00	105.56%	450.00	-5.26%
5560 Purchased Program Services	5,300.00	143.24%	5,800.00	9.43%
5590 Training	205.00	141.38%	350.00	70.73%
Total Other Contractual	5,980.00	139.23%	6,600.00	10.37%
Total Contractual Services	5,980.00	139.23%	6,600.00	10.37%
5600 Commodities				
5625 Concessions and Food	175.00	175.00%	150.00	-14.29%
5690 Program Supplies	3,600.00	144.00%	3,000.00	-16.67%
Total Commodities	3,775.00	145.19%	3,150.00	-16.56%
Total Summer Camp Program	9,755.00	35.81%	9,750.00	-0.05%
Capital Outlay	-		-	
Subtotal	9,755.00		9,750.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
44 Adult Teen Rec Programs				
5000-5100 Personal Services				
5000 Compensation				
5035 Wages - Seasonal Hourly		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5600 Commodities				
5690 Program Supplies	600.00	141.18%	300.00	-50.00%
Total Commodities	600.00	141.18%	300.00	-50.00%
Total Adult / Teen Recreation Programs	600.00	4.66%	300.00	-50.00%
Capital Outlay	-		-	
Subtotal	600.00		300.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
45 Adult Teen Sports Program				
5000-5100 Personal Services				
5000 Compensation				
5035 Wages - Seasonal Hourly		0.00%		0.00%
Total Compensation	-	0.00%	-	0.00%
5100 Benefits				
5110 Employer FICA / Medicare		0.00%		0.00%
5180 Insurance - Workers Compensation		0.00%		0.00%
5190 Insurance - Unemployment Compensation		0.00%		0.00%
Total Benefits	-	0.00%	-	0.00%
Total Personal Services	-	0.00%	-	0.00%
5600 Commodities				
5690 Program Supplies	600.00	85.71%	600.00	0.00%
Total Commodities	600.00	85.71%	600.00	0.00%
Total Adult / Teen Sports & Fitness Programs	600.00	15.15%	600.00	0.00%
Capital Outlay	-		-	
Subtotal	600.00		600.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
46 Recreation Outings				
5400 Other Contractual				
5560 Purchased Program Services	9,000.00	100.00%	4,500.00	-50.00%
Total Other Contractual	9,000.00	100.00%	4,500.00	-50.00%
Total Contractual Services	9,000.00	100.00%	4,500.00	-50.00%
5600 Commodities				
5625 Concessions and Food	200.00	0.00%	200.00	0.00%
5690 Program Supplies	350.00	175.00%	350.00	0.00%
Total Commodities	550.00	275.00%	550.00	0.00%
Total Recreation Outings	9,550.00	103.80%	5,050.00	-47.12%
Capital Outlay	-		-	
Subtotal	9,550.00		5,050.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
47 Co-op Programs				
5400 Other Contractual				
5560 Purchased Program Services	8,800.00	110.00%	2,600.00	-70.45%
Total Other Contractual	8,800.00	110.00%	2,600.00	-70.45%
Total Contractual Services	8,800.00	110.00%	2,600.00	-70.45%
Total Co-operative Recreation Programs	8,800.00	110.00%	2,600.00	-70.45%
Capital Outlay	-		-	
Subtotal	8,800.00		2,600.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
48 Contract Recreation Programs				
5400 Other Contractual				
5450 Contract Labor	11,333.00	63.81%	30,300.00	167.36%
5470 Facility Rental	2,300.00	97.46%	2,500.00	8.70%
Total Other Contractual	<u>13,633.00</u>	<u>67.76%</u>	<u>32,800.00</u>	<u>140.59%</u>
Total Contractual Services	<u>13,633.00</u>	<u>67.76%</u>	<u>32,800.00</u>	<u>140.59%</u>
Total Contract Recreation Programs	<u>13,633.00</u>	<u>67.76%</u>	<u>32,800.00</u>	<u>140.59%</u>
Capital Outlay	-		-	
Subtotal	13,633.00		32,800.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
50 Community Events				
5400 Other Contractual				
5410 Advertising & Legal Publishing	2,600.00	346.67%	1,771.00	-31.88%
5460 Equipment Rental	8,200.00	328.00%	5,125.00	-37.50%
5510 Janitorial	625.00	50.00%	650.00	4.00%
5540 Printing and Copying Services	160.00	49.69%	160.00	0.00%
5560 Purchased Program Services	19,300.00	83.91%	15,894.00	-17.65%
5599 Other Contractual	320.00	0.00%	1,945.00	507.81%
Total Other Contractual	<u>31,205.00</u>	<u>112.16%</u>	<u>25,545.00</u>	<u>-18.14%</u>
Total Contractual Services	<u>31,205.00</u>	<u>112.16%</u>	<u>25,545.00</u>	<u>-18.14%</u>
5600 Commodities				
5610 Awards	628.30	132.27%	525.00	-16.44%
5625 Concessions and Food	730.00	292.00%	600.00	-17.81%
5690 Program Supplies	1,236.00	247.20%	1,210.00	-2.10%
5799 Other Materials and Supplies	390.00	130.00%	465.00	19.23%
Total Commodities	<u>2,984.30</u>	<u>195.69%</u>	<u>2,800.00</u>	<u>-6.18%</u>
6000 Capital Outlay				
6200 Building Acquisition/Const/Improvements	1,000.00	0.00%	1,000.00	0.00%
6599 Equipment - Other		0.00%	1,650.00	0.00%
Total Capital Outlay	<u>1,000.00</u>	<u>0.00%</u>	<u>2,650.00</u>	<u>165.00%</u>
Total Community Events	<u>35,189.30</u>	<u>119.91%</u>	<u>30,995.00</u>	<u>-11.92%</u>
Capital Outlay	1,000.00		2,650.00	
Subtotal	34,189.30		28,345.00	



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
01 General Fund				
52 Fourth of July Event				
5400 Other Contractual				
5460 Equipment Rental	420.00	105.00%	420.00	0.00%
5510 Janitorial	620.00	88.57%	300.00	-51.61%
5540 Printing and Copying Services		0.00%		0.00%
5560 Purchased Program Services	14,420.00	110.92%	14,420.00	0.00%
Total Other Contractual	<u>15,460.00</u>	<u>108.11%</u>	<u>15,140.00</u>	<u>-2.07%</u>
Total Contractual Services	<u>15,460.00</u>	<u>108.11%</u>	<u>15,140.00</u>	<u>-2.07%</u>
5600 Commodities				
5610 Awards	550.00	100.00%	550.00	0.00%
5625 Concessions and Food	230.00	184.00%	230.00	0.00%
5690 Program Supplies	220.00	88.00%	220.00	0.00%
Total Commodities	<u>1,000.00</u>	<u>108.11%</u>	<u>1,000.00</u>	<u>0.00%</u>
Total Fourth of July Event	<u>16,460.00</u>	<u>108.11%</u>	<u>16,140.00</u>	<u>-1.94%</u>
Capital Outlay	-		-	
Subtotal	16,460.00		16,140.00	





2009

Expense Detail – Motor Fuel Tax Fund

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
11 Motor Fuel Tax Fund				
00 Nondepartmental				
5200-5500 Contractual Services				
5200 Professional Services				
5240 Engineering and Architectural	267,000.00	84.09%	-	-100.00%
Total Professional Services	<u>267,000.00</u>	<u>84.09%</u>	<u>-</u>	<u>-100.00%</u>
5400 Other Contractual				
5410 Advertising & Legal Publishing	1,000.00	100.00%	-	-100.00%
5570 Street Light & Traffic Signals	10,000.00	100.00%	-	-100.00%
5599 Other Contractual	550.00	100.00%	-	-100.00%
Total Other Contractual	<u>11,550.00</u>	<u>100.00%</u>	<u>-</u>	<u>-100.00%</u>
Total Contractual Services	<u>278,550.00</u>	<u>84.65%</u>	<u>-</u>	<u>-100.00%</u>
6000 Capital Outlay				
6300 Street System Construction/Improvements	540,000.00	129.65%	-	-100.00%
6400 Sewer System Construction/Improvements	65,000.00	25.41%	-	-100.00%
6450 Water System Construction/Improvements		0.00%	-	0.00%
Total Capital Outlay	<u>605,000.00</u>	<u>79.13%</u>	<u>-</u>	<u>-100.00%</u>
Total Motor Fuel Tax Fund	<u>883,550.00</u>	<u>80.79%</u>	<u>-</u>	<u>-100.00%</u>
Capital Outlay	605,000.00		-	
Subtotal	278,550.00		-	





2009

Expense Detail – Debt Service Fund

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
31 Debt Service Fund				
00 Nondepartmental				
7000 Debt Service				
7100 Fiscal Charges				
7110 Paying Agent Fees	3,950	133.90%	4,000	1.27%
Total Fiscal Charges	<u>3,950</u>	<u>133.90%</u>	<u>4,000</u>	<u>1.27%</u>
7200 Bond and Note Principal				
7260 Principal - Series 1998 G.O. Bonds	15,000	100.00%	15,000	0.00%
7270 Principal - Series 1998A G.O. Refund Bonds	70,000	107.69%	70,000	0.00%
7280 Principal - Series 1998B G.O. Refund Bonds	125,000	108.70%	135,000	8.00%
7300 Principal - Series 2000A G. O. Bonds	15,503	112.25%	16,426	5.95%
7320 Principal - 2002 Fire Truck Note	52,418	100.00%	52,418	0.00%
7330 Principal - Series 2003 debt certificates	285,000	105.56%	295,000	3.51%
7340 Principal - Series 2004 debt certificates	100,000	100.00%	100,000	0.00%
7350 Principal - Series 2004A G.O. Refund Bonds	140,000	103.70%	140,000	0.00%
7360 Principal - Series 2004B G.O. Refund Bonds	35,000	102.94%	35,000	0.00%
7370 Principal - Series 2006B G.O.Bonds	140,000	0.00%	140,000	0.00%
7380 Principal - E-One Pumper / Equipment - 2007	180,000	257.14%	97,755	-45.69%
7381 Principal - LOC FNBB		0.00%		0.00%
		0.00%		0.00%
Total Bond and Note Principal	<u>1,157,921</u>	<u>127.21%</u>	<u>1,096,599</u>	<u>-5.30%</u>
7600 Bond and Note Interest				
7660 Interest - Series 1998 G.O. Bonds	10,525	88.63%	9,850	-6.41%
7670 Interest - Series 1998A G.O. Refund Bonds	9,905	62.64%	6,790	-31.45%
7680 Interest - Series 1998B G.O. Refund Bonds	24,377	70.33%	18,815	-22.82%
7700 Interest - Series 2000A G. O. Bonds	15,516	90.16%	14,594	-5.94%
7720 Interest - 2002 Fire Truck Note	11,532	72.64%	8,649	-25.00%
7730 Interest - Series 2003 debt certificates	193,033	91.64%	186,192	-3.54%
7740 Interest - Series 2004 debt certificates	48,400	89.63%	45,150	-6.71%
7750 Interest - Series 2004A G.O. Refund Bonds	22,935	79.99%	22,935	0.00%
7760 Interest - Series 2004B G.O. Refund Bonds	6,210	78.91%	5,230	-15.78%
7770 Interest - Series 2006B G.O. Bonds	175,000	0.00%	175,514	0.29%
7785 Interest Pumper Truck - 2007	50,000	238.10%	29,474	-41.05%
7781 Interest LOC - FNBB		0.00%	12,000	0.00%
		0.00%		0.00%
		0.00%		0.00%
Total Bond and Note Interest	<u>567,433</u>	<u>132.82%</u>	<u>535,193</u>	<u>-5.68%</u>
Total Debt Service	<u>\$ 1,729,304</u>	<u>129.01%</u>	<u>\$ 1,635,792</u>	<u>-5.41%</u>
Capital Outlay	-		-	
Subtotal	1,729,304.00		1,635,792.00	





2009

Expense Detail – Special Assessment

Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>Amount Appropriated</u>	<u>YTD Actual</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
32 Special Assessment Fund						
00 Nondepartmental						
5200-5500 Contractual Services						
5200 Professional Services						
5270 Legal - Review	\$ 10,000		50,000.00	500.00%	72,180.00	44.36%
Total Professional Services	10,000	-	50,000.00	500.00%	72,180.00	44.36%
5400 Other Contractual						
5410 Advertising & Legal Publishing	2,000		2,000.00	100.00%	2,000.00	0.00%
Total Other Contractual	2,000	-	2,000.00	100.00%	2,000.00	0.00%
Total Contractual Services	12,000	-	52,000.00	433.33%	74,180.00	42.65%
Total Special Assessment Fund	\$ 139,898	\$ -	\$ 52,000		\$ 74,180	42.65%
Capital Outlay			-		-	
Subtotal			52,000.00		74,180.00	





2009

Expense Detail – Equipment Replacement

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
41 Equipment Replacement Fund				
00 Nondepartmental				
6000 Capital Outlay				
6100 Land Acquisition and Improvements		0.00%		0.00%
6200 Building Acquisition/Const/Improvements		0.00%		0.00%
6300 Street System Construction/Improvements		0.00%		0.00%
6350 Park Construction / Improvements		0.00%		0.00%
6400 Sewer System Construction/Improvements		0.00%		0.00%
6450 Water System Construction/Improvements		0.00%		0.00%
6510 Equipment - Communications		0.00%		0.00%
6520 Equipment - Construction		0.00%		0.00%
6530 Equipment - Data Processing		0.00%		0.00%
6540 Equipment - Maintenance		0.00%		0.00%
6550 Equipment - Office		0.00%		0.00%
6560 Equipment - Playground		0.00%		0.00%
6570 Equipment - Public Safety	74,500.00	16.02%	50,000.00	-32.89%
6580 Equipment - Vehicles		0.00%		0.00%
6590 Equipment - Water System		0.00%		0.00%
6599 Equipment - Other		0.00%		0.00%
Total Capital Outlay	<u>74,500.00</u>	<u>10.28%</u>	<u>50,000.00</u>	<u>-32.89%</u>
Total Equipment Replacement Fund	<u>74,500.00</u>	<u>10.28%</u>	<u>50,000.00</u>	<u>-32.89%</u>
Capital Outlay	74,500.00		50,000.00	
Subtotal	-		-	





2009

Expense Detail – Infrastructure Project

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
42 Infrastructure Project Fund				
00 Nondepartmental				
5200-5500 Contractual Services				
5200 Professional Services				
5240 Engineering and Architectural	80,000.00	10.55%	278,000.00	247.50%
5299 Other Professional Services	25,000.00	34.72%	26,000.00	4.00%
Total Professional Services	<u>105,000.00</u>	<u>12.64%</u>	<u>304,000.00</u>	<u>189.52%</u>
Total Contractual Services	<u>105,000.00</u>	<u>12.64%</u>	<u>304,000.00</u>	<u>189.52%</u>
6000 Capital Outlay				
6200 Building Acquisition/Const/Improvements	-	0.00%	250,000.00	0.00%
6300 Street System Construction/Improvements	1,050,000.00	57.40%	839,385.00	-20.06%
6400 Sewer System Construction/Improvements		0.00%		0.00%
6450 Water System Construction/Improvements		0.00%		0.00%
Total Capital Outlay	<u>1,050,000.00</u>	<u>49.28%</u>	<u>1,089,385.00</u>	<u>3.75%</u>
Total Infrastructure Project Fund	<u>1,155,000.00</u>	<u>39.01%</u>	<u>1,393,385.00</u>	<u>20.64%</u>
Capital Outlay	1,050,000.00		1,089,385.00	
Subtotal	105,000.00		304,000.00	



VILLAGE OF BROOKFIELD

2009 BUDGET - INFRASTRUCTURE PROJECT SUMMARY

OCTOBER 30, 2008

DISBURSEMENTS	GENERAL	WATER/SEWER	SPECIAL ASSESSMENTS
Engineering and Architectural	\$278,000.00	\$180,500.00	
Other Professional Services	\$26,000.00		\$283,680.00
Street System Construction/Improvements	\$839,385.00	\$473,000.00	
REIMBURSEMENTS			LEGAL ONLY
LOCAL	8,500.00		\$72,180.00
STATE	223,500.00		
FEDERAL	278,635.00		

STREET IMPROVEMENT PROJECTS

PROJECT	ROADWAY IMPROVEMENTS	SEWER AND WATER IMPROVEMENTS	COMMENTS
<u>2006 STREET IMPROVEMENTS PROJECT</u>			
CONSTRUCTION	\$10,000.00		RBHS will reimburse the Village for \$8,500.00
CONSTRUCTION ENGINEERING	\$5,000.00	\$0.00	
<u>2008 STREET IMPROVEMENTS PROJECT</u>			
CONSTRUCTION	\$40,000.00	\$10,000.00	
CONSTRUCTION ENGINEERING	\$15,000.00	\$5,000.00	

PRAIRIE AVENUE IMPROVEMENTS PROJECT (BROOKFIELD AVE TO WASHINGTON)

CONSTRUCTION	\$0.00	\$0.00
CONSTRUCTION ENGINEERING	\$5,000.00	\$5,000.00

GRAND BOULEVARD IMPROVEMENTS (GRANT TO VETERAN'S CIRCLE)

DESIGN ENGINEERING	\$30,000.00	\$10,000.00	Total Cost = \$2,400,000 (IDOT share = \$1,500,000.00) IDOT will reimburse 75% (\$198,750.00) IDOT will reimburse 75% (\$18,750.00)
CONSTRUCTION	\$550,000.00	\$350,000.00	
CONSTRUCTION ENGINEERING	\$165,000.00	\$100,000.00	
MATERIALS TESTING	\$25,000.00		

WASHINGTON AVENUE RESURFACING PROJECT (LAPP)

CONSTRUCTION	\$12,000.00	Village Share Village will be reimbursed \$6,000.00
CONSTRUCTION ENGINEERING	\$10,000.00	

PARKING LOT IMPROVEMENT PROJECTS

PROJECT	ROADWAY IMPROVEMENTS	SEWER AND WATER IMPROVEMENTS	COMMENTS
<u>PARKING LOT AT FIRE STATION NO. 2</u>			
CONSTRUCTION	\$50,000.00	\$10,000.00	
CONSTRUCTION ENGINEERING	\$7,000.00	\$2,000.00	
MATERIALS TESTING	\$1,000.00		

EHLERT PARK PARKING LOT PAVING (CONGRESS PARK)

CONSTRUCTION	\$220,000.00	\$50,000.00
CONSTRUCTION ENGINEERING	\$16,500.00	\$3,500.00
MATERIALS TESTING	\$3,000.00	\$0.00
	\$239,500.00	\$53,500.00

PUBLIC WORKS PARKING LOT (AREA 1)

CONSTRUCTION	\$50,000.00	\$0.00
CONSTRUCTION ENGINEERING	\$5,000.00	\$0.00
MATERIALS TESTING	\$1,000.00	\$0.00
	\$56,000.00	\$0.00

PUBLIC WORKS PARKING LOT (AREA 2)

CONSTRUCTION	\$50,000.00	\$0.00
CONSTRUCTION ENGINEERING	\$5,000.00	\$0.00
MATERIALS TESTING	\$1,000.00	\$0.00
	\$56,000.00	\$0.00

ALLEY PAVING PROJECTS

PROJECT	ROADWAY IMPROVEMENTS	SEWER AND WATER IMPROVEMENTS	COMMENTS
<u>2009 SPECIAL ASSESSMENT ALLEY PAVING PROJECTS</u>			
CONSTRUCTION	\$0.00	\$0.00	Construction Costs paid for by residents

ENGINEERING	\$130,500.00				
LEGAL AND ADMINISTRATIVE COSTS	\$66,180.00				
MATERIAL TESTING	\$16,000.00				Estimated costs for 4 residential alleys, 2 commercial alleys. See Worksheet 2 for more detailed estimate of costs.

2008 SPECIAL ASSESSMENT ALLEY PAVING PROJECTS

CONSTRUCTION	\$0.00		\$0.00		
ENGINEERING	\$65,000.00				Construction Costs paid for by residents
LEGAL AND ADMINISTRATIVE COSTS	\$0.00				Remaining costs for 6 alleys bid in 2008
MATERIAL TESTING	\$6,000.00				Will have to contact Ramello for these costs

SPECIAL ASSESSMENT ALLEYS - PRELIMINARY ESTIMATES OF COST

ENGINEERING	\$6,000.00				Assume preliiminary estimates of cost for 4 alleys
-------------	------------	--	--	--	--

SEWER AND WATER MAIN PROJECTS

PROJECT	ROADWAY IMPROVEMENTS	SEWER AND WATER IMPROVEMENTS	COMMENTS
<u>2006 WATER MAIN IMPROVEMENTS - CONTRACT B</u>			
CONSTRUCTION		\$30,000.00	
ENGINEERING		\$0.00	
<u>PRAIRIE AVENUE WATER MAIN IMPROVEMENTS</u>			
CONSTRUCTION		\$23,000.00	

ENGINEERING	\$5,000.00
-------------	------------

WATER AND SEWER ATLAS UPDATES

ENGINEERING	\$2,500.00
-------------	------------

VILLAGE WIDE LEAK SURVEY PROGRAM

CONSTRUCTION	\$15,000.00
--------------	-------------

EMERGENCY WATER MAIN REPAIRS

CONSTRUCTION	\$25,000.00	Assume 4 repairs are found in leak survey
--------------	-------------	---

MISCELLANEOUS PROJECTS

PROJECT	ROADWAY IMPROVEMENTS	SEWER AND WATER IMPROVEMENTS	COMMENTS
<u>MFT GENERAL MAINTENANCE PROGRAM</u>	\$540,000.00	\$5,000.00	
<u>MISCELLANEOUS ENGINEERING</u>			
These costs would include reviews of FEMA issues, NPDES compliance, review of IDOT plans, and other issues that typically arise during the year.		\$50,000.00	

BROOKFIELD AVENUE PEDESTRIAN BRIDGE

CONSTRUCTION	\$38,000.00	Total Construction Cost = \$186,280.00. CMAQ grant will pya \$149,000.00 up front. Village reimbursed \$11,635.00 FROM WSMTD & \$25,000.00 from METRA. Village reimbursed \$17,500.00 FROM CMAQ & \$4,500.00 from WSMTD.
CONSTRUCTION ENGINEERING	\$22,000.00	

GRAND BOULEVARD CORRIDOR BEAUTIFICATION PROJECT (ITEP PROJECT)

CONSTRUCTION	\$25,000.00	Village Share
CONSTRUCTION ENGINEERING	\$5,000.00	

PRAIRIE TRAIN STATION IMPROVEMENTS

CONSTRUCTION	\$74,385.00	METRA grant will reimburse \$50,000.00
CONSTRUCTION ENGINEERING	\$10,000.00	

STORMWATER DETENTION AT FIRE STATION

CONSTRUCTION	\$40,000.00	\$10,000.00
CONSTRUCTION ENGINEERING	\$4,000.00	\$1,000.00



2009

Expense Detail – Jaycee Ehlert Park

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
43 Jaycee/Ehlert Park Project Fund				
00 Nondepartmental				
5200-5500 Contractual Services				
5200 Professional Services				
5240 Engineering and Architectural		0.00%		0.00%
5299 Other Professional Services	10,000.00	200.00%	15,000.00	50.00%
Total Professional Services	<u>10,000.00</u>	<u>18.18%</u>	<u>15,000.00</u>	<u>50.00%</u>
Total Contractual Services	<u>10,000.00</u>	<u>18.18%</u>	<u>15,000.00</u>	<u>50.00%</u>
6000 Capital Outlay				
6350 Park Construction / Improvements	400,000.00	200.30%	210,000.00	-47.50%
6450 Water System Construction/Improvements		0.00%		0.00%
Total Capital Outlay	<u>400,000.00</u>	<u>200.30%</u>	<u>210,000.00</u>	<u>-47.50%</u>
Total Jaycee/Ehlert Park Project Fund	<u><u>410,000.00</u></u>	<u><u>160.97%</u></u>	<u><u>225,000.00</u></u>	<u><u>-45.12%</u></u>
Capital Outlay	400,000.00		210,000.00	
Subtotal	10,000.00		15,000.00	





2009

Expense Detail – Water and Sewer Fund

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
61 Water and Sewer Fund				
61 Administrative				
5000-5100 Personal Services				
5000 Compensation				
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%
5020 Wages - Full Time Salaried	68,307	163.50%	72,912	6.74%
5025 Wages - Full Time Hourly	338,149	306.44%	298,723	-11.66%
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%
5035 Wages - Seasonal Hourly	-	0.00%	-	0.00%
5040 Wages - Overtime 1.5X	22,902	515.81%	17,390	-24.07%
5045 Wages - Overtime 2X	-	0.00%	-	0.00%
5050 Wages - Bonus Program	-	0.00%	-	0.00%
5055 Wages - Special Detail	-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%
5065 Tuition Reimbursement	2,300	0.00%	1,800	-21.74%
5070 Uniform Allowance	1,100	0.00%	600	-45.45%
5080 Pension - Regular	892	0.00%	4,014	350.00%
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%
5090 Pension - Disability	-	0.00%	-	0.00%
5095 Pension - Refunds	-	0.00%	-	0.00%
5099 Other Compensation	1,000	0.00%	1,370	37.00%
Total Compensation	434,650	276.74%	396,809	-8.71%
5100 Benefits				
5110 Employer FICA / Medicare	32,004	283.27%	29,699	-7.20%
5120 Employer IMRF	50,746	285.07%	46,812	-7.75%
5125 Employer SEIU pension	-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D	2,909	73.96%	525	-81.95%
5150 Insurance - Group Medical	62,553	304.85%	64,766	3.54%
5160 Insurance - Group Dental	5,588	205.74%	3,367	-39.74%
5170 Insurance - Supplemental Vision	3,770	320.58%	-	-100.00%
5175 Insurance - Supplemental Prescrip Drug	1,395	164.50%	-	-100.00%
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
61 Water and Sewer Fund					
5190 Insurance - Unemployment Compensation		3,243	32.72%	2,760	-14.89%
5199 Other Benefits		-	0.00%	-	0.00%
Total Benefits		162,208	224.84%	147,929	-8.80%
Total Personal Services		596,858	260.40%	544,738	-8.73%
5200-5500 Contractual Services					
5200 Professional Services					
5210 Audit		7,500	125.00%	7,500	0.00%
5230 Data Processing		10,000	40.00%	10,000	0.00%
5270 Legal - Review		20,000	66.67%	20,000	0.00%
Total Professional Services		37,500	61.48%	37,500	0.00%
5300 Repair and Maintenance					
5320 R & M - Data Processing Equipment		800	133.33%	800	0.00%
Total Repair and Maintenance		800	133.33%	800	0.00%
5400 Other Contractual					
5410 Advertising & Legal Publishing		1,500	100.00%	1,500	0.00%
5500 ISP's & Data Services		500	100.00%	500	0.00%
5520 Liability Insurance		50,000	110.25%	50,000	0.00%
5540 Printing and Copying Services		2,000	100.00%	2,000	0.00%
5580 Telephone - Local, LD, Wireless, Pager		800	160.00%	-	-100.00%
5590 Training		2,000	0.00%	1,500	-25.00%
5599 Other Contractual		1,200	120.00%	1,200	0.00%
Total Other Contractual		58,000	114.06%	56,700	-2.24%
Total Contractual Services		96,300	85.64%	95,000	-1.35%
5600 Commodities					
5620 Computer Supplies		1,000	100.00%	1,000	0.00%
5670 Office Supplies		250	100.00%	250	0.00%
5680 Postage		6,000	218.18%	6,000	0.00%
Total Commodities		7,250	181.25%	7,250	0.00%
6000 Capital Outlay					



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
61 Water and Sewer Fund					
6530	Equipment - Data Processing		0.00%		0.00%
	Total Capital Outlay	-	0.00%	-	0.00%
	7000 Debt Service				
	7100 Fiscal Charges				
7110	Paying Agent Fees	300	100.00%	300	0.00%
	Total Fiscal Charges	300	100.00%	300	0.00%
	7200 Bond and Note Principal				
7290	Principal - Series 2000 G. O. Bonds	130,000	113.04%	135,000	3.85%
7300	Principal - Series 2000A G. O. Bonds		0.00%		0.00%
	Total Bond and Note Principal	130,000	113.04%	135,000	3.85%
	7600 Bond and Note Interest				
7690	Interest - Series 2000 G. O. Bonds	124,688	100.00%	105,263	-15.58%
7740	Interest - Series 2006A G.O. Bonds	123,400	0.00%	124,488	0.88%
	Total Bond and Note Interest	248,088	198.97%	229,751	-7.39%
	Total Debt Service	378,388	157.67%	365,051	-3.52%
	TOTAL	1,078,796		1,012,039	
62 Cost of Sales - Water					
	5000-5100 Personal Services				
	5000 Compensation		0.00%		0.00%
5010	Salary - Elected and Appointed Officials		0.00%	-	0.00%
5015	Stipend - Boards and Commissions		0.00%	-	0.00%
5020	Wages - Full Time Salaried		0.00%	-	0.00%
5025	Wages - Full Time Hourly		0.00%	67,300	0.00%
5030	Wages - Part Time Hourly		0.00%	-	0.00%
5035	Wages - Seasonal Hourly		0.00%	-	0.00%
5040	Wages - Overtime 1.5X		0.00%	7,226	0.00%
5045	Wages - Overtime 2X		0.00%	-	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
61 Water and Sewer Fund					
	5050 Wages - Bonus Program		0.00%	-	0.00%
	5055 Wages - Special Detail		0.00%	-	0.00%
	5060 Wages in Lieu of Workers Compensation		0.00%	-	0.00%
	5065 Tuition Reimbursement		0.00%	-	0.00%
	5070 Uniform Allowance		0.00%	150	0.00%
	5080 Pension - Regular		0.00%	1,004	0.00%
	5085 Pension - Spouse/Dependent		0.00%	-	0.00%
	5090 Pension - Disability		0.00%	-	0.00%
	5095 Pension - Refunds		0.00%	-	0.00%
	5099 Other Compensation		0.00%	-	0.00%
	Total Compensation	-	0.00%	75,680	0.00%
5100 Benefits					
	5110 Employer FICA / Medicare		0.00%	5,789	0.00%
	5120 Employer IMRF		0.00%	8,998	0.00%
	5130 Employer SEIU pension		0.00%	-	0.00%
	5140 Insurance - Group Life and AD&D		0.00%	84	0.00%
	5150 Insurance - Group Medical		0.00%	14,245	0.00%
	5160 Insurance - Group Dental		0.00%	1,145	0.00%
	5170 Insurance - Supplemental Vision		0.00%	-	0.00%
	5175 Insurance - Supplemental Prescrip Drug		0.00%	-	0.00%
	5180 Insurance - Workers Compensation		0.00%	-	0.00%
	5190 Insurance - Unemployment Compensation		0.00%	460	0.00%
	5199 Other Benefits		0.00%	-	0.00%
	Total Benefits	-	0.00%	30,721	0.00%
	Total Personal Services	-	0.00%	106,401	0.00%
5200-5500 Contractual Services					
	5200 Professional Services		0.00%		0.00%
	5240 Engineering and Architectural	37,500	0.00%	37,500	0.00%
	5299 Other Professional Services		0.00%		0.00%
	Total Professional Services	37,500	0.00%	37,500	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
61 Water and Sewer Fund					
5300 Repair and Maintenance					
5305 R & M - Buildings	50,000	0.00%	50,000	0.00%	
5380 R & M - Vehicles	2,000	0.00%	2,000	0.00%	
5390 R & M - Water System Equipment	50,000	0.00%	50,000	0.00%	
5399 R & M - Other Equipment	1,000	0.00%	1,000	0.00%	
Total Repair and Maintenance	103,000	0.00%	103,000	0.00%	
5400 Other Contractual					
5460 Equipment Rental	2,000	0.00%	2,000	0.00%	
5490 Intergovernmental Fees and Dues	200	0.00%	200	0.00%	
5515 Laundry Services	2,000	0.00%	2,000	0.00%	
5550 Professional Associations	350	0.00%	350	0.00%	
5560 Purchased Program Services	15,000	0.00%	15,000	0.00%	
5580 Telephone - Local, LD, Wireless, Pager	3,000	0.00%	-	-100.00%	
5590 Training	1,000	0.00%	1,000	0.00%	
5595 Utilities Location Service	1,500	0.00%	1,500	0.00%	
Total Other Contractual	25,050	0.00%	22,050	-11.98%	
Total Contractual Services	165,550	0.00%	162,550	-111.98%	
5600 Commodities					
5615 Books and Publications	150	0.00%	150	0.00%	
5650 Fuel	37,000	0.00%	37,000	0.00%	
5655 Landscaping Supplies	8,000	0.00%	8,000	0.00%	
5660 Lubricants and Fluids	3,500	0.00%	3,500	0.00%	
5690 Program Supplies	5,000	0.00%	5,000	0.00%	
5700 Protective Clothing & Equipment	500	0.00%	500	0.00%	
5710 Service & Repair Parts	6,000	0.00%	6,000	0.00%	
5715 Small Tools	500	0.00%	500	0.00%	
5730 Street Materials - Aggregate	10,000	0.00%	10,000	0.00%	
5735 Street Materials - Bituminum	7,000	0.00%	7,000	0.00%	
5740 Street Materials - Manhole Cvr's & Structures	2,000	0.00%	2,000	0.00%	
5765 Uniforms	500	0.00%	500	0.00%	
5780 Water Purchases	1,700,000	0.00%	1,955,000	15.00%	
5785 Water System Supplies	30,000	0.00%	30,000	0.00%	



Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
61 Water and Sewer Fund					
5790	Water System Repair Parts	3,000	0.00%	3,000	0.00%
5799	Other Materials and Supplies	500	0.00%	500	0.00%
Total Commodities		1,813,650	0.00%	2,068,650	14.06%
6000 Capital Outlay			0.00%		0.00%
6450	Water System Construction/Improvements	667,000	0.00%	653,500	-2.02%
6520	Equipment - Construction	35,000	0.00%	35,000	0.00%
6580	Equipment - Vehicles		0.00%		0.00%
6590	Equipment - Water System	250,000	0.00%	250,000	0.00%
Total Capital Outlay		952,000	0.00%	938,500	-1.42%
		2,931,200	0.00%	3,276,101	11.77%
62 Cost of Sales - Sewer					0
					0
					0
					0
					0
					0
5200-5500 Contractual Services					0
5200 Professional Services					0
5240	Engineering and Architectural	5,000	0.00%	5,000	0.00%
Total Professional Services		5,000	0.00%	5,000	0.00%
5400 Other Contractual			0.00%		0.00%
5410	Advertising & Legal Publishing	600	0.00%	600	0.00%
5450	Contract Labor	2,500	0.00%	2,500	0.00%
5460	Equipment Rental	2,000	0.00%	2,000	0.00%
5490	Intergovernmental Fees and Dues	6,500	0.00%	6,500	0.00%
5560	Purchased Program Services	6,000	0.00%	6,000	0.00%
5590	Training	500	0.00%	500	0.00%
Total Other Contractual		18,100	0.00%	18,100	0.00%
Total Contractual Services		23,100	0.00%	23,100	0.00%
5600 Commodities					
5690	Program Supplies	100	0.00%	100	0.00%



Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

Fund / Department / Account		FY 08 (12 month) Manager Approved	Adjusted % Δ	FY 2009 Board Approved	Adjusted % Δ
61 Water and Sewer Fund					
	5715 Small Tools	200	0.00%	200	0.00%
	5740 Street Materials - Manhole Cvr's & Structures	3,000	0.00%	3,000	0.00%
	5775 Utilities - Public Way	2,500	0.00%	2,500	0.00%
	Total Commodities	5,800	0.00%	5,800	0.00%
	 6000 Capital Outlay		0.00%		0.00%
	6400 Sewer System Construction/Improvements	20,000	0.00%	20,000	0.00%
	Total Capital Outlay	20,000	0.00%	20,000	0.00%
		48,900	0.00%	48,900	0.00%
 Total Water and Sewer Fund		 \$ 4,058,896	0.00%	 \$ 4,337,040	6.85%
	 Capital Outlay	 972,000.00		 958,500.00	
	 Debt Service	 378,088.00		 364,751.00	
	 Subtotal	 2,708,808.00		 3,013,789.16	





2009

Expense Detail – Garbage Fund

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
62 Garbage Fund				
00 Nondepartmental				
5000-5100 Personal Services				
5000 Compensation				
5010 Salary - Elected and Appointed Officials	-	0.00%	-	0.00%
5015 Stipend - Boards and Commissions	-	0.00%	-	0.00%
5020 Wages - Full Time Salaried	67,322	514.03%	72,912	8.30%
5025 Wages - Full Time Hourly	34,975	187.84%	35,782	2.31%
5030 Wages - Part Time Hourly	-	0.00%	-	0.00%
5035 Wages - Seasonal Hourly	-	0.00%	-	0.00%
5040 Wages - Overtime 1.5X	504	139.23%	558	10.71%
5045 Wages - Overtime 2X	-	0.00%	-	0.00%
5050 Wages - Bonus Program	-	0.00%	-	0.00%
5055 Wages - Special Detail	-	0.00%	-	0.00%
5060 Wages in Lieu of Workers Compensation	-	0.00%	-	0.00%
5065 Tuition Reimbursement	2,300	0.00%	1,800	-21.74%
5070 Uniform Allowance	-	0.00%	-	0.00%
5080 Pension - Regular	-	0.00%	-	0.00%
5085 Pension - Spouse/Dependent	-	0.00%	-	0.00%
5090 Pension - Disability	-	0.00%	-	0.00%
5095 Pension - Refunds	-	0.00%	-	0.00%
5099 Other Compensation	1,000	0.00%	1,370	37.00%
Total Compensation	<u>106,101</u>	<u>330.75%</u>	<u>112,422</u>	<u>5.96%</u>
5100 Benefits				
5110 Employer FICA / Medicare	7,592	307.49%	8,180	7.74%
5120 Employer IMRF	12,421	320.29%	13,367	7.62%
5130 Employer Police / Fire Pension	-	0.00%	-	0.00%
5140 Insurance - Group Life and AD&D	233	11.51%	139	-40.34%
5150 Insurance - Group Medical	15,249	407.62%	16,048	5.24%
5160 Insurance - Group Dental	1,359	251.67%	986	-27.45%
5170 Insurance - Supplemental Vision	366	167.89%	-	-100.00%
5175 Insurance - Supplemental Prescrip Drug	135	30.89%	-	-100.00%
5180 Insurance - Workers Compensation	-	0.00%	-	0.00%



5190 Insurance - Unemployment Compensation	667	11.49%	644	-3.45%
5199 Other Benefits	-	0.00%	-	0.00%
Total Benefits	38,022	193.73%	39,364	3.53%
Total Personal Services	144,123	278.74%	151,786	5.32%
5200-5500 Contractual Services				
5200 Professional Services				
5210 Audit	2,400	133.33%	2,400	0.00%
5230 Data Processing	6,000	133.33%	6,000	0.00%
5270 Legal - Review	10,000	100.00%	10,000	0.00%
Total Professional Services	18,400	112.88%	18,400	0.00%
5300 Repair and Maintenance				
5320 R & M - Data Processing Equipment	-	0.00%	-	0.00%
Total Repair and Maintenance	-	0.00%	-	0.00%
5400 Other Contractual				
5480 Garbage and Recycling	1,300,000	107.62%	1,350,000	3.85%
5500 ISP's & Data Services	125	100.00%	125	0.00%
5520 Liability Insurance	14,000	119.15%	14,000	0.00%
5540 Printing and Copying Services	2,000	100.00%	2,000	0.00%
5580 Telephone - Local, LD, Wireless, Pager	175	100.00%	-	-100.00%
Total Other Contractual	1,316,300	107.72%	1,366,125	3.79%
Total Contractual Services	1,334,700	107.77%	1,384,525	3.73%
5600 Commodities				
5620 Computer Supplies	200	100.00%	200	0.00%
5665 Merchandise For Resale	3,500	100.00%	3,500	0.00%
5670 Office Supplies	50	100.00%	50	0.00%
5680 Postage	2,750	100.00%	2,750	0.00%
Total Commodities	6,500	100.00%	6,500	0.00%
6000 Capital Outlay				
6580 Equipment - Vehicles	-	0.00%	-	0.00%
Total Capital Outlay	-	0.00%	-	0.00%
Total Garbage Fund	\$ 1,485,323	114.55%	\$ 1,542,811	3.87%
Capital Outlay	-		-	
Subtotal	1,485,323.00		1,542,811.00	





2009

Expense Detail – Police Pension Fund

Village of Brookfield, Illinois
 Budget Policy Document
 Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
81 Police Pension Fund				
00 Nondepartmental				
5000-5100 Personal Services				
5000 Compensation				
5080 Pension - Regular	800,000.00	104.07%	900,000.00	12.50%
5085 Pension - Spouse/Dependent	36,000.00	100.00%	36,000.00	0.00%
Total Compensation	<u>836,000.00</u>	<u>103.89%</u>	<u>936,000.00</u>	<u>11.96%</u>
Total Personal Services	<u>836,000.00</u>	<u>103.89%</u>	<u>936,000.00</u>	<u>11.96%</u>
5200-5500 Contractual Services				
5200 Professional Services				
5270 Legal - Review	1,000.00	100.00%	1,000.00	0.00%
5299 Other Professional Services	60,000.00	100.00%	60,000.00	0.00%
Total Professional Services	<u>61,000.00</u>	<u>100.00%</u>	<u>61,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5490 Intergovernmental Fees and Dues	2,500.00	125.00%	2,500.00	0.00%
5550 Professional Associations	1,250.00	100.00%	1,250.00	0.00%
5599 Other Contractual	3,500.00	100.00%	3,500.00	0.00%
Total Other Contractual	<u>7,250.00</u>	<u>107.41%</u>	<u>7,250.00</u>	<u>0.00%</u>
Total Contractual Services	<u>68,250.00</u>	<u>100.74%</u>	<u>68,250.00</u>	<u>0.00%</u>
5800 Travel				
5810 Conference and Meeting Registration	350.00	100.00%	350.00	0.00%
5820 Local Mileage, Parking and Tolls	100.00	100.00%	100.00	0.00%
5830 Lodging	250.00	100.00%	250.00	0.00%
5840 Meals	100.00	100.00%	100.00	0.00%
Total Travel	<u>800.00</u>	<u>100.00%</u>	<u>800.00</u>	<u>0.00%</u>
Total Police Pension Fund	<u>905,050.00</u>	<u>103.64%</u>	<u>1,005,050.00</u>	<u>11.05%</u>



Capital Outlay	-	-
Subtotal	905,050.00	1,005,050.00





2009

Expense Detail – Fire Pension Fund

Village of Brookfield, Illinois
Budget Policy Document
Fiscal Year January 1, 2009 - December 31, 2009

<u>Fund / Department / Account</u>	<u>FY 08 (12 month) Manager Approved</u>	<u>Adjusted % Δ</u>	<u>FY 2009 Board Approved</u>	<u>Adjusted % Δ</u>
82 Firefighters Pension Fund				
00 Nondepartmental				
5000-5100 Personal Services				
5000 Compensation				
5080 Pension - Regular	300,000.00	101.90%	450,000.00	50.00%
5085 Pension - Spouse/Dependent	92,000.00	100.93%	92,000.00	0.00%
5090 Pension - Disability	90,000.00	104.24%	90,000.00	0.00%
Total Compensation	<u>482,000.00</u>	<u>102.14%</u>	<u>632,000.00</u>	<u>31.12%</u>
Total Personal Services	<u>482,000.00</u>	<u>102.14%</u>	<u>632,000.00</u>	<u>31.12%</u>
5200-5500 Contractual Services				
5200 Professional Services				
5270 Legal - Review	1,000.00	100.00%	1,000.00	0.00%
5299 Other Professional Services	32,000.00	100.00%	32,000.00	0.00%
Total Professional Services	<u>33,000.00</u>	<u>97.06%</u>	<u>33,000.00</u>	<u>0.00%</u>
5400 Other Contractual				
5490 Intergovernmental Fees and Dues	1,450.00	100.00%	1,450.00	0.00%
5550 Professional Associations	750.00	100.00%	750.00	0.00%
5590 Training	100.00	100.00%	100.00	0.00%
5599 Other Contractual	100.00	100.00%	100.00	0.00%
Total Other Contractual	<u>2,400.00</u>	<u>100.00%</u>	<u>2,400.00</u>	<u>0.00%</u>
Total Contractual Services	<u>35,400.00</u>	<u>97.25%</u>	<u>35,400.00</u>	<u>0.00%</u>
5800 Travel				
5810 Conference and Meeting Registration	500.00	100.00%	500.00	0.00%
5820 Local Mileage, Parking and Tolls	100.00	100.00%	100.00	0.00%
5830 Lodging	750.00	100.00%	750.00	0.00%
5840 Meals	100.00	100.00%	100.00	0.00%
5850 Purchased Transportation		0.00%		0.00%
Total Travel	<u>1,450.00</u>	<u>100.00%</u>	<u>1,450.00</u>	<u>0.00%</u>
Total Firefighters Pension Fund	<u>518,850.00</u>	<u>101.78%</u>	<u>668,850.00</u>	<u>28.91%</u>
Capital Outlay	-		-	
Subtotal	518,850.00		668,850.00	



